Publication 4164

Modernized e-File (MeF) Guide for Software Developers and Transmitters

Processing Year 2023

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Changes to October TY2022/PY2023 Revision

Section	Changes
Throughout Publication	Updated Processing Year to 2023
Throughout Publication	Updated Tax Years
Throughout Publication	Updated Form and Schedule lines where needed
Throughout Publication	Added new TE/GE forms
1.3.1 General Items	Updated verbiage
1.5.3 Amended Partnership, Exempt Organization, Excise Tax, Estate/Trust and Individual Returns	Added 1040-NR and 1042 information
1.5.4 Amended Individual Returns (1040/1040-SR/1040-NR)	Updated Verbiage
1.5.5 Corrected Individual Returns (1040-SS/PR)	Added new section 1.5.5
2.1 MeF XML Structures	Updated all XML Schema Structures for Tax Year 2022
Table 2-2: Available Forms for the General Dependency	Added new information for Forms K-2 and K-3
Table 8-4: Examples of Business Rules Associated with the Practitioner PIN	Updated Rule Number and Forms Column
13.3 Exhibit 3 - Estate and Trust Name Control	Added additional EINs
13.10 Exhibit 10 - Forms and Attachment Listing	Multiple updates to schedules and line numbers

1. Introduction

This publication outlines the communication procedures, transmission formats, business rules and validation procedures for returns e-filed through the Modernized e-file (MeF) System. To develop software for use with the MeF system, Software Developers and Transmitters should use the guidelines provided in this publication along with the Extensible Markup Language (XML) Schemas made available yearly.

The procedures in this publication should be used in conjunction with the most current version of the following publications:

Publication 1345 – Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns. This publication provides important information for Authorized IRS e-file Providers of Individual Income Tax Returns, including information regarding return submission, record keeping requirements, payment options, and refunds.

Publication 1436 – Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Individual Tax Returns. This publication contains testing guidelines and instructions for the Modernized e-file (MeF) platform. The Electronic Program Operations requires that all Software Developers and Transmitters to pass ATS before they can be accepted into the electronic filing program each Tax Year/filing season.

Publication 3112 – IRS e-file Application and Participation. This publication provides important information for Tax Professionals and Authorized IRS e-file Providers regarding applying and participating in IRS e-file. All participants should read this publication to become familiar with the requirements for continued participation.

Publication 4163 – Modernized e-file (MeF) Information for Authorized IRS e-file Providers for Business Returns. This publication is used by Electronic Return Originators in preparing and submitting Corporate, Employment Tax, Estate and Trust, Excise Tax, Exempt Organization and Partnership Returns and Extensions.

Publication 4557 – Safeguarding Taxpayer Data: A Guide for Your Business. This publication is the IRS Guide to Safeguarding Taxpayer Data. The target audience is non-government businesses involved in the preparation and filing of income tax returns. The purpose of this publication is to provide information on legal requirements to safeguard taxpayer data.

Publication 5078 – Assurance Testing System (ATS) Guidelines for Modernized e- File (MeF) Business Submissions. This publication contains general and program specific testing information for use in completing the Assurance Testing System (ATS) process for business submissions. ATS is a process to test software and electronic transmissions prior to accepting Software Developers, K-1 Aggregators, Transmitters and Large Taxpayers into the MeF Program.

The following guides/documents provide additional guidance for e-filing through MeF.

MeF State and Trading Partners Reference Guide – This Guide describes the interaction between MeF and the State and Trading Partners through the Internet Filing Application (IFA) and Application-to-Application (A2A) platforms.

Automated Enrollment External User Guide – The purpose of this document is to describe the User Interface (UI) for the Automated Enrollment (AE) Application. The AE application provides authorized delegated users the ability to enroll and update Application System IDs (ASID) using the Integrated Enterprise Portal (IEP).

Modernized e-file (MeF) Service Request Guidance for Software Developers/Transmitters and States – The purpose of this document is to provide States and Transmitter's guidance in designing their systems to communicate with MeF. This document contains good design practices and following it will ensure that the system is optimally using the various services provided by MeF.

MeF publications and guides can be found at **Modernized e-file (MeF) User Guides and Publications**

1.1 Modernized e-File (MeF)

Refer to the most current published schemas and forms/schedules for each form type family. The IRS will use the procedures in this publication as the standard for all
e-file programs.

The IRS has combined information for Corporate, Employment Tax, Estate and Trust, Excise Tax, Exempt Organization, Individual, Annual Withholding Tax Returns for US Source Income of Foreign Persons and Partnership returns in this publication. Unless otherwise indicated, all information applies to all seven return types.

For this document, the main parent return type referenced will include all sub-return types (for example: "Form 1040" includes 1040-SR/SS/PR/NR).

This Publication and its updates or revisions are available **on Modernized e-file (MeF) User Guides and Publications** page.

1.2 Communications

The IRS worked in partnership with many MeF stakeholders to develop the information contained within this publication. Your continued cooperation is requested.

On occasion, you may need to contact the IRS regarding e-filing issues, including MeF topics. The e-help desk has been designated as the first point of contact for e-filing issues. Accounting Firms, Electronic Return Originators (ERO), Large Taxpayers, Software Developers and Transmitters should contact the e-help desk at 1-866-255-0654 (Monday through Friday 6:30 a.m. – 6:00 p.m. CST) for assistance in the following areas:

- IRS e-file application
- ATS or Communication Testing
- Transmission issues
- Strong authentication for A2A
- Rejects
- Technical questions on Schemas or Business Rules

If the e-help desk is unable to answer questions, related to the e-file issues listed above, the inquiry will be forwarded to the appropriate area for a response. Customers will be provided a contact number for issues outside the scope of the e-help desk area. This includes issues related to tax law, Employer Identification Number (EIN) issuance, TIN verification, etc.

For Processing Year 2023, questions regarding MeF system issues, new transmitter development Issues, new development of forms related to the MeF programs and/or Exempt Organization Form questions may be sent to the MeF Mailbox.

1.2.1 IRS Website

MeF uses irs.gov to communicate information about the program. The **Modernized e-file (MeF) Program Information** page provides links to:

- New Program Information Coming Soon to MeF
- Modernized e-file (MeF) Assurance Testing System (ATS) Updates MeF Forms
- MeF Program Overview
- MeF User Guides and Publications
- MeF Schemas and Business Rules – Made available through e-Services in 2016
- Approved IRS e-file for Business Providers
- MeF Stylesheets MeF Internet
- Filing MeF Status Page

If you encounter an issue or limitation that prevents a return from being e-filed through MeF and the solution is not posted on IRS.gov, please contact the e-help desk at 1-866-255-0654 (Monday through Friday 6:30 a.m.– 6:00 p.m. CST). The MeF staff will then work on making the appropriate corrections. Until corrections can be implemented, MeF will develop "workarounds," which are temporary resolutions to allow the return to be e-filed. The Known Issues and Solutions or workarounds are posted by tax year under the "Known Issues and Solutions" heading. The solutions are listed under the appropriate form family heading on the **Modernized e-file (MeF) Schemas and Business Rules** page.

1.2.2 Communication Vehicles

MeF uses QuickAlerts to distribute information and updates to MeF stakeholders. QuickAlerts is a free online service that keeps Tax Professionals up-to-date on events that affect e-file throughout the filing season and beyond. Subscribers receive communications 24/7 regarding processing delays, IRS e-file program updates, and early notification of upcoming seminars and conferences. Sign up on the **"subscription page."** More information can be found on the **QuickAlerts "More" e-file Benefits for Tax Professionals** page.

Subscribers who want to receive Technical e-file information about the MeF platform should access their QuickAlerts subscription and subscribe to the Technical category. This category is intended for Software Developers, Transmitters and States to keep everyone abreast of the latest news related to the MeF platform.

1.3 Highlights

1.3.1 General Items

When filing and/or printing a paper return, Software Developers are being asked to default the "Routing Transit and Account Numbers" in the software packages on Forms 1040/1040SR/1040NR/1040SSPR, with all capital X's, when taxpayers choose not to have their refund directly deposited. These fields should never be blank on paper filed returns. Please see the TY2021 Form 1040 instructions, page 56, TY 2020 Form 1040-NR instructions, page 43 and the TY 2020 Form 1040-SS/PR instructions, page SS-5. The Form 1040 instructions are shown below for the reference to taxpayers:

"If you don't want your refund directly deposited to your account, don't check the box on line 21a. Draw a line through the boxes on lines 21b and 21d. We will send you a check instead."

Form 1040-SR, "U.S. Tax Return for Seniors", will continue to be accepted in MeF for Tax Year 2021. Software packages that support the Form 1040-SR will utilize the Form 1040 schema to submit the return electronically. The Form 1040 schema has a Form 1040-SR Indicator checkbox that must be marked to indicate that Form 1040-SR is being e-filed. The Form 1040 schema will then be completed as usual and MeF will process the return as a Form 1040-SR. E-filing Form 1040-SR should be restricted to only those taxpayers born before January 2, 1956 (age 65 or older). In the case of a married filing joint return, both taxpayers should be 65 or older; if not, Form 1040 would be submitted. All Form 1040 Business Rules will apply to the Form 1040-SR.

Form 1040-X “Amended U.S. Individual Income Tax Return” will be accepted in MeF as a “child” attachment to the “Parent” Forms 1040/1040SR for the current and two prior years.

MeF will accept Form 1040-NR Amended Returns and Form 1040-SS/PR Corrected Returns for Tax Year 2021 forward.

The Form 1040-X will be a form-level attachment. The electronic Form 1040/1040-SR/1040-NR Amended Return (with attached 1040-X and the Amended Return indicator checkbox marked) will require submission of ALL necessary forms and schedules as if it were the Original submission (even though some forms may have no adjustments).

Form 1040-X cannot be attached to Form 1040-SS/PR. The Form 1040-SS/PR schema will be completed with the updated figures, with all supporting documentation and the Corrected Return indicator checkbox marked.

Additionally, for Tax Year 2021, a Superseded Checkbox will be added to the electronic version of the 1040, 1040-NR and 1040-SSPR. This checkbox will be marked to indicate an Amended/Corrected return is being filed before the Due Date of the original return.

Additionally, for Tax Year 2021, beginning 06/01/2022, a Superseded Checkbox will be added to the electronic version of the 1040, 1040-NR and 1040-SSPR.This checkbox will be marked to indicate a Form 1040-X is attached and it is being filed before the Due Date of the original return. MeF will also be adding an amended return indicator checkbox to Tax Type 1040-NR and a corrected return indicator for Tax Type 1040-SSPR.Section 2006 (a) and (c) of Public Law 114-41 changed the due dates for business tax returns and extension of timeframes, for tax years beginning after 12/31/15, the due date for Form 1120 and 1120-F returns changed from the 15th day of the 3rd month to the 15th day of the fourth month after the close of the tax year. An exception applies for fiscal years ending June 30th, the due date will remain the 15th day of the third month after the close of the tax year.

1.3.2 A2A MeF Software Developer Kit (SDK) and Client Applications

The IRS is providing tools to assist developers and transmitters with the use of the Modernized e-mail (MeF) system. These tools are broken into two broad types:

- Software Developers Kit (SDK)
- Client Applications

The Software Developer Kit (SDK) provides compiled binaries in Java (v1.6) and .NET (WCF v4.0) technologies so that developers can incorporate and use those binaries in their development environment. There are many advantages of using the SDK as developers do not have to code the various web-services calls to communicate to MeF. The SDK provides clients a set of APIs to compose SOAP messages to MeF and process the response coming back from the system. In addition to compiled binaries, the toolkit also provides source code for both the Java and .NET SDKs for developers who might be interested in taking guidance from the source code to build their own solution.

The MeF Client Applications are operational MeF applications that a State or transmitter can load to any machine that runs a Java Runtime Environment (JRE) (this includes all Windows and UNIX machines). High volume users may not find this application suitable for use because it is single- threaded. Users who do not expect high volumes will find the MeF Client Applications useful. The MeF Client Applications require all submissions to be in the appropriate XML format. All other functions are fully developed in the applications.

The A2A Toolkit contains Java and .NET SDKs and the client applications, are now available to those Transmitters and states interested in using the MeF system to send or receive returns. If you are interested in receiving either the toolkit or client application, please send an e- mail to the: MeF Mailbox to request a copy. Please include your name, company name, address and phone number with your request for the toolkit. Make sure to include “A2A Toolkit” in the subject line.

1.3.3 Identity Protection PIN (IP PIN)

The IRS requires the use of Identity Protection PINs for all SSNs with an IP PIN requirement, regardless of whether the SSN is entered for a primary, spouse or dependent/qualifying individual. Entry of an IP PIN will be required for any SSN with an IP PIN requirement on the following Forms/Schedules:

- Any 1040 Series Parent
- Form Schedule EIC
- Form 2441

If both the Primary taxpayer and Spouse were issued an IP PIN and the taxpayers are filing a joint return, then both IP PINs must be included in the e-filed return.

The IP PIN must be used for all prior year returns e-filed in Processing Year 2023 for Primary and Spouse. Interview-driven Software will provide:

- A prompt asking the taxpayer(s) if they received a six-digit IP PIN from the IRS.
- The six-digit IP PIN could have been received:
- by a notice from the IRS or viewed online from the Get an IP PIN application

Form-based Software will provide:

- Clear and concise instructions to direct the taxpayer(s) to enter their unique six-digit Identity Protection PIN (IP PIN). The six-digit IP PIN could have been received:
    - by a notice from the IRS
    - online from the Get an IP PIN application

All software will provide:

- Clear and concise instructions to direct the taxpayer(s) to enter their unique six-digit IP PIN:
    - The instructions should advise taxpayers that entry of an IP PIN will be required for any SSN with an IP PIN requirement

- IP PIN for Primary Taxpayer is element name IdentityProtectionPIN
- IP PIN for Spouse is SpouseIdentityProtectionPIN
- IP PIN for Dependent/Qualifying Child is element IdentityProtectionPIN within the respective form/schedule

1.4 General Information about MeF

MeF accepts the following parent form types:

- Corporations (Forms 1120, 1120-F and 1120-S)
- Employment Tax (Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944 and 945)
- 94x Online Signature PIN Registration
- Exempt Organizations (Forms 990, 990-EZ, 990-N, 990-PF and 1120-POL)
- Excise Tax (Forms 720, 2290 and 8849)
- Extensions (Forms 2350, 4868, 7004 and 8868)
- Fiduciaries (Form 56)
- Individual (Forms 1040/SR/SS/PR/NR)
- Estate and Trust (Form 1041)
- Annual Withholding Tax Returns for US Source Income of Foreign Persons (Form 1042)
- Installment Agreements (Form 9465)
- Partnerships (Form 1065)
- TE/GE (Form 990-T and 4720)

The list of all forms and schedules for each parent form type can be found on each form families **Modernized e-file (MeF) Schemas and Business Rules** page.

A Temp ID is included in the state submission manifest and acknowledgement Schemas. This is an alphanumeric element used by some states who assign Temp IDs to taxpayers. The Temp ID can be used in place of an Employer Identification Number (EIN) or SSN.

Selection of EIN, SSN, or Temp ID is a choice in the state submission manifest. Either an EIN, primary SSN, or name control (with optional spouse SSN and name control), or Temp ID must be provided, or the submission will be rejected.

The acknowledgement will be populated either with Taxpayer Identification Number (TIN) (Employer Identification Number (EIN) or Social Security Number (SSN)) or Temp ID. The submission category can be used to determine if TIN is an EIN or SSN. TIN/Temp ID is implemented as a choice.

The literal “UNKNOWN” is returned in the acknowledgement for the elements EFIN, Government Code, Federal Submission Type, Tax Year, Submission Category, and Acceptance Status when the submission manifest fails schema validation, or the submission zip file cannot be opened.

“Unknown” is now included as an enumerated value in those elements that have an enumerated list.

1.4.1 Current and Prior 2 Tax Years are Accepted

When a new tax form type is added to the MeF platform, tax returns will be accepted for the first Processing Year only.

- In Processing Year 2023, MeF will accept TY2022, TY2021 and TY2020 returns for Form 1040
- In Processing Year 2023, MeF will accept TY2022, TY2021 and TY2020 returns for Form 1040-NR
- In Processing Year 2023, MeF will accept TY2022, TY2021 and TY2020 returns for Form 1041

As subsequent Tax Years are added to the system, MeF will accept the current year and two Prior Tax Years. Tax Years beyond the two Prior Years cannot be filed through MeF.

When a tax form type is removed from the MeF platform, tax returns will be accepted through the final Processing Year only.

1.4.2 Perfection Periods for Rejected Submissions

When a transmitted electronic business return is rejected, there is a ten-day Transmission Perfection Period (look back period) to perfect that return for electronic re-transmission. When a previously rejected electronic return is “Accepted” by the IRS within the ten-day Transmission Perfection Period, it will be deemed to have been received on the date of the first reject that occurred within that ten-day period. Publication 4163 has detailed perfection period information for MeF business returns. The Transmission Perfection Period for an extension to file Form 4868, 7004 or 8868, is five days.

The following transmission dates pertain to individual returns:

- April 23, 2023 – Last day for retransmitting rejected timely filed Form 1040 family returns (Form 1040-NR with effectively connected income)
- June 20, 2023 – Last day for retransmitting rejected timely filed Form 1040 family returns (Form 1040-NR with non-effectively connected income) and/or Form 4868 extensions to meet overseas exception and Form 2350
- October 21, 2023 – Last day for retransmitting rejected timely filed Form 1040 family returns (Form 1040-NR with effectively connected income) on extension from Form 4868

See **Publication 1345** for additional information on transmission timeframes for Individual returns/extensions.

1.4.3 Electronic Postmark

A Transmitter may provide an electronic postmark to taxpayers that file Tax Returns and Extensions of Time to File Tax Returns, through an ERO or through an Online Provider (Online Filing).

The Transmitter creates the electronic postmark bearing the date and time, GMT time format, (in the Transmitter's time zone) that the return is received at the Transmitter's host computer. The electronic postmark must be adjusted to the time zone where the taxpayer resides to determine the postmark's actual time.

Example: If the Transmitter provides an electronic postmark with a time in the Pacific Time Zone but the taxpayer resides in the Eastern Time Zone, the taxpayer must add three hours to the postmark time to determine the actual postmark time (Eastern Time Zone).

Conversely, if the Transmitter provides an electronic postmark with a time in the Eastern Time Zone but the taxpayer resides in the Pacific Time Zone, the taxpayer must subtract three hours from the postmark time to determine the actual postmark time (Pacific Time Zone).

If an electronic postmark is created on or before a prescribed deadline for filing but the return is received by the IRS after the prescribed filing deadline, the return will be treated as filed on the electronic postmark date if received within two (2) days of the electronic postmark. For a return to be treated as filed on the electronic postmark's date, all requirements for signing the return must be met. If a return is rejected, a corrected return must be filed in accordance with the rules for timely filing corrected returns after rejection of an electronic return.

1.4.4 Addresses

1.4.4.1 Domestic Address

The IRS uses a taxpayer's address of record on file for various notices that are required to be issued to a taxpayer's "last known address" under the Internal Revenue Code and for refunds of overpayments of tax, unless otherwise specifically directed by taxpayers, such as by using Direct Deposit. If the address entered on the return is different from the address of record on file, it will become the new "official" address of record within the IRS Master File. It is important to enter the complete mailing address (apartment numbers, suite numbers, box numbers, etc.) in the street address line 1 field. This may require abbreviation of lengthy address information to provide all pertinent information necessary for accurate delivery.

In addition, any new address you provide to the U.S. Postal Service (USPS) may also update your address of record on file with the IRS, based on what the USPS retains in its National Change of Address (NCOA) database. However, even if you notify the USPS, you should still notify us directly as not all post offices forward government checks using Form **8822-B** (Business) or Form **8822** (Individuals) If the change of address relates to an employment tax return (94x Series), the IRS will issue notices of confirmation (Notices **148A** and **148B**) for the change of both the former and new address.

An ERO's address should generally not be entered in fields reserved for taxpayers' addresses in the electronic return record. The only exceptions are (1) if the ERO is the taxpayer or (2) if the address of a power of attorney, for the taxpayer of the tax return, is the same as the address of the ERO.

See **Exhibit 8** at the end of this publication for a link to the Standard State Address Abbreviations and Valid Postal ZIP Codes as recognized by the U.S. Postal Service.

1.4.4.2 Foreign Addresses

The IRS uses a taxpayer's address of record on file for various notices that are required to be issued to a taxpayer's "last known address" under the Internal Revenue Code and for refunds of overpayments of tax, unless otherwise specifically directed by taxpayers, such as by using Direct Deposit. If the address entered on the return is different from the address of record on file it will become the new "official" address of record within the IRS Master File. It is important to enter all details of the mailing address (apartment numbers, suite numbers, box numbers, etc.) in the street address line 1 field. This may require abbreviation of lengthy address information to provide all pertinent information necessary for accurate delivery. If the change of address relates to an employment tax return (94x Series), the IRS will issue notices of confirmation (Notices **148A** and **148B**) for the change of address to both the former and new address.

Some returns, forms or attachments require the preparer to enter the two-character Foreign Country Code. This code should always be the code of the Foreign Country or Foreign Sovereignty as recognized by the United States Department of State.

Example: England, Scotland and Wales are part of the United Kingdom. The Foreign Country Code for United Kingdom is "UK." The Balearic Islands are a part of Spain and should be coded as Spain "SP." When entering foreign addresses on the return or form, the state or republic, such as England or Scotland, can be entered with the city (for example London, England) and the country as "United Kingdom" or "UK."

See **Exhibit 9** at the end of this publication for a link to the accepted Foreign Country Codes.

1.4.4.3 Address Format

Street Address Line 1 'AddressLine1Txt' cannot contain more than 35 characters, abbreviation of lengthy address information may be required to provide all pertinent information.

Note: MeF will reject returns that contain address information on the Street Address Line 2 field AddressLine2Txt'. Individual Returns will reject with business rule IND-055-02. Business Returns will reject with business rule R0000-197-01.

- Enter college, building or post office branch as the address if no other mailing address is given
- Enter one-half as 1/2 (no spaces)
- Plurals for apartment, avenue, road, street, etc., are entered as APTS, AVES, RDS, and STS etc.
- Replace a (.) period in the address line with a space. Never enter two consecutive spaces
- Do not enter an In Care of Name in the street address field

- For military overseas addresses, enter the letters “APO” or “FPO” or “DPO” in the first three left-most positions of the City field
- Do not use “NO,” “NO.,” “NUM,” “#” symbol and “Number” as a prefix to a house, apartment, Route, or PO Box number
- **Note:** If No or No. is used as a direction, enter “N” only.

TABLE 1-1: WHEN TO ENTER ‘N’

Example	Enter As
859 Adams Avenue No 7	859 ADAMS AVE 7
57 Adams Avenue No. 7	57 ADAMS AVE 7
57 No 123 Ave	57 N 123RD AVE
859 Adams Avenue No 7	859 ADAMS AVE 7
123 Third Street #5	123 THIRD ST 5

- Only add “ST,” “ND,” “RD” and “TH” to a numbered street when there is a street designation (for example street, avenue, circle, road, etc.)

Exception: Do not add suffix to numbered streets with fractions.

TABLE 1-2: NO SUFFIX WHEN NUMBERED STREET IS A FRACTION

Example	Enter As
859 Adams Avenue No 7	859 ADAMS AVE 7
57 Adams Avenue No. 7	57 ADAMS AVE 7
57 No 123 Ave	57 N 123RD AVE
859 Adams Avenue No 7	859 ADAMS AVE 7

- Use standard address abbreviations unless the word is a proper name.

TABLE 1-3: USE STANDARD ADDRESS ABBREVIATIONS UNLESS PROPER NAME

Example	Enter As
45 Circle Drive	45 CIRCLE DR
96 Avenue C	96 AVE C

Example	Enter As
128 Northeast Lane	128 NORTHEAST LN
716 Parkway	12 PARKWAY ST
54 West Valley Street South	54 W VALLEY ST S

- Abbreviate words not part of the proper name or numbered street.

Note: When a street address contains multiple, consecutive, street designations (for example street, avenue, circle, road, etc.), abbreviate the last street designation.

TABLE 1-4: MULTIPLE OR CONSECUTIVE STREET DESIGNATIONS

Example	Enter As
17 South Court Street	17 S COURT ST
57 Park Circle Boulevard	57 PARK CIRCLE BLVD
12291 Country Place Drive	12291 COUNTRY PLACE DR

1.4.5 Transmission Timeframe Affected by Routine Maintenance

A routine maintenance window is generally scheduled every Sunday from 1:00 a.m. to 7:00 a.m., Eastern Time. This process may result in intermittent downtime for Transmitters.

Work scheduled during this window will generally not be communicated to the Software Developers. For more information about system status and possible delays, refer to the **Modernized e-file (MeF) Status** page.

Note: It is highly recommended Software Developers, Transmitters and all IRS e-file providers subscribe to QuickAlerts from IRS.gov for up to date notifications on maintenance as well as downtime issues with the MeF System.

1.4.6 SubmissionIDs in Transmission Manifest and Attachment Mismatch

MeF will process a transmission with a count mismatch between the manifest and attachment in the following manner:

- The transmission is accepted, and a receipt is returned to the transmitter. The receipt contains the Submission listed in the transmission manifest (SOAP body)
- The transmitter will receive a reject acknowledgement when a SubmissionID indicated in the manifest is not in the attachment:

- Business Rule X0000-010 - For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.
- Submissions in the attachment that are not in the manifest are deleted from the system.
- No acknowledgement is generated or returned to the transmitter for these submissions however, MeF will keep a record of the deletion.

1.4.7 SubmissionType in the IRS Submission Manifest

For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.

TABLE 1-5: VALUES FOR RETURNTYPE & IRS SUBMISSIONTYPE

Return Header file	Values for ReturnType & IRS SubmissionType
ReturnHeader56.xsd	56
ReturnHeader720.xsd	720
ReturnHeader94xPINReg.xsd	94XPINREG
ReturnHeader940/940PR.xsd	940, 940-PR
ReturnHeader941SS/941PR.xsd	941-SS, 941-PR
ReturnHeader943/943PR.xsd	943, 943-PR
ReturnHeader944.xsd	944
ReturnHeader945.xsd	945
ReturnHeader990x.xsd	990, 990EZ, 990PF
ReturnHeader1040x.xsd	1040,1040-SR,1040-SS(PR)
ReturnHeader1040-NR.xsd	1040-NR
ReturnHeader1041.xsd	1041
ReturnHeader1042.xsd	1042
ReturnHeader1065x.xsd	1065

Return Header file	Values for ReturnType & IRS SubmissionType
ReturnHeader1120x.xsd	1120, 1120-S, 1120-F
ReturnHeader1120POL.xsd	1120POL
ReturnHeader2290.xsd	2290
ReturnHeader2350.xsd	2350
ReturnHeader4868.xsd	4868
ReturnHeader7004.xsd	7004
ReturnHeader8849.xsd	8849
ReturnHeader8868.xsd	8868
ReturnHeader9465.xsd	9465

1.4.8 Short Period Returns for Partnerships, Corporations and Estates and Trusts

MeF accepts short period returns for Partnerships, Corporations and Estate and Trust Tax Returns. There are situations where a taxpayer may need to file a short period return before software is ready for the next Tax Year. For instance, at the beginning of a calendar year, a taxpayer may need to file a short period return with Tax Period Beginning Date 01/01/2022 and Tax Period Ending Date 01/31/2022. This return should be filed using the TY2022 software because the software for that Tax Year 2022 has not been developed yet.

When a taxpayer needs to file a short period return, ensure that the Tax Year in the Return Manifest and Return Header reflect the Tax Year of the Schemas being used. Enter the actual beginning and ending date of the short period return.

Example: The short period return described above will be e-filed using the TY2022 software and include these entries:

- “2021” for the Tax Year in the Return Manifest
- “2021 for the Tax Year in the Return Header
- “01/01/2022” for the Tax Period Beginning Date
- “01/31/2022” for the Tax Period Ending Date

When a short period return is being filed, the regulations may require the taxpayer to attach Form 1128 or an explanation of why the short period return is being filed. If you use the Form 1128, attach it to the top level of the return as a PDF file and describe it as “Form 1128 for short period return.”

For corporate returns use the shortPeriodReasonCd or shortPeriodReasonCd1120-FInd fields to provide the regulatory citation or reason for the Short Period Return.

Use shortPeriodReason1041Ind in the Form 1041 schema to identify the reason for the short period return.

1.4.9 Taxpayers Required to e-file Original and Amended Returns

The IRS requires that certain taxpayers file their returns electronically:

- Form 94x – The Tax Increase Prevention Act of 2014 (Pub. L. 113–295) requires approved Certified Professional Employer Organizations (CPEOs) to file Form 940, Form 941 and Form 943, along with all required schedules, including Schedule R (Allocation Schedule for Aggregate Filers) electronically, unless granted a waiver. The IRS began accepting applications for CPEO certification on July 1, 2016. The CPEO program is a voluntary program; a person that does not wish to file these forms electronically is not obligated to apply for or obtain certification as a CPEO. Although, this is a voluntary program, once certification is obtained as a CPEO the consequence of any failure to file these forms and associated schedules electronically is the potential suspension or revocation of certification as a CPEO. For additional information on CPEOs and how to request a waiver from electronic filing requirements, go to IRS.gov/CPEO and Rev. Proc. 2018-14
- Form 990 - T.D. 9363 requires Exempt Organizations with $10 million or more in total assets to electronically file their Form 990 if the organization files at least 250 returns in a calendar year, including income, excise, employment tax and information returns for Tax Years ending on or after December 31, 2006. Starting in calendar year 2021, Taxpayer First Act of 2020 (P.L. 116-25, Section 3101) makes electronic filing mandatory for tax-exempt organizations required to file statements or returns in the Form 990 series.
- Form 990-PF - T.D. 9363 requires private foundations and non-exempt charitable trusts to file Form 990-PF electronically regardless of their asset size, if they file at least 250 returns annually for Tax Years ending on or after December 31, 2006. Starting in calendar year 2021, Taxpayer First Act of 2020 (P.L. 116-25, Section 3101) makes electronic filing mandatory for tax-exempt organizations required to file statements or returns in the Form 990 series.
- Form 990-N (e-Postcard) - Section 6033(i)(1) of the Protection Act of 2006, Public Law 109– 208, 120 Stat. 1090 (2006) (PPA 2006), and T.D. 9454 requires that, effective for tax periods beginning after 2006, every organization exempt from taxation under section 501(a) that is not required to file a return described in § 1.6033– 2(a)(2), other than an organization described in section 401(a) or 501(d), shall submit annually, an electronic notification to the IRS. The notification will provide evidence of the continuing basis for the organization’s exemption from the filing requirements under section 6033(a)(1).

- Form 1065 - Section 1224, of the Taxpayer Relief Act of 1997, requires Partnerships with more than 100 partners (Schedules K-1) to file their return on magnetic media (electronically as prescribed by the IRS Commissioner). This law became effective for partnership returns with taxable years ending on or after December 31, 2000.
- Forms 1120/1120-S/1120-F - Treasury Decision (T.D.) 9363 requires Corporations that have assets of $10 million or more and file at least 250 returns annually to electronically file Forms 1120 and 1120-S for Tax Years ending on or after December 31, 2006. The Taxpayer First Act of 2020 (P.L. 116-25, Section 2301), authorized Treasury and the IRS to issue regulations that reduce the 250-return requirement for Tax Year 2020 and later returns. Until regulations are issued, however, the number remains at 250.Form 2290 - The American Jobs Creation Act requires taxpayers who register 25 or more vehicles for any taxable period to electronically file their Form 2290 tax return. Though this requirement became effective July 1, 2005, excise e-file was not available until August 2007.

The IRS developed special guidance to assist Corporations, Partnerships and Exempt Organizations with the transition from filing a paper return to filing electronically.

This guidance applies to Corporations and Exempt Organizations required to e-file under final regulations (T.D. 9363, 12-03-2007).

Corporations, Employment tax, Exempt Organizations, Partnerships and Form 2290 filers, who are required to e-file, should review the information available on irs.gov at the following links:

- Corporations**, e-file for Large Business and International (LB&I)**
- Partnerships**, Modernized e-file (MeF) for Partnerships**
- Exempt Organizations**, e-file for Charities and Non-Profits**
- Form 2290 filers, **Excise Tax e-file & Compliance (ETEC) Programs - Form 720, 2290 and 8849**
- Employment Tax filers, **Modernized e-file for Employment Taxes**

1.4.10 Vehicle Identification Number (VIN) for Form 2290

The IRS has developed a VIN data store, which collects VIN data from Form 2290. If the taxpayer has indicated consent, the VIN data will be shared with state registration agencies to verify that the Heavy Vehicle Use Tax (HVUT) obligation was paid for a vehicle. This publication will be updated when the process for sharing the VIN data store has been implemented.

1.5 Amended Returns and Superseding Returns

The MeF system processes both superseding and amended returns for certain forms. A superseding return is a subsequent return filed before the due date of the return within the filing period (including extensions). An amended return is a subsequent return filed after the due date of the return expiration of the filing period (including extensions.)”

The IRS has issued final regulations (T.D. 9363) requiring electronic filing of corporate returns (1120, 1120- F and 1120-S) and exempt organization returns (990 series). Both amended and superseding returns are required to be e-filed if the taxpayer is required to file electronically, unless a taxpayer has received an approved waiver to file that return on paper. Section 1224 of the Taxpayer Relief Act of 1997 provides the efiling requirements for partnership returns.

Note: MeF does not allow amended Employment tax returns (Form 94x series) to be filed electronically at this time.

1.5.1 Superseding Returns

The superseding return designation is available for Forms 1041, 1042, 1120, 1120-F, 1120-S and 1065.

The superseding return designation is not available for Forms 990, 990-EZ, 990-PF, 1040, 1120-POL and 2290. The amended return box must be checked for any subsequent Forms 990, 990-EZ, 990-PF or 1120- POL returns to be accepted.

1.5.2 Amended Returns Forms 1120, 1120-F and 1120-S

Amended returns for Forms 1120, 1120-F and 1120-S require at a minimum:

- the corrected Form 1120, 1120-F or 1120-S completed in its entirety with the Amended Return checkbox selected
- all forms, schedules and attachments that changed or that support changes on the amended Form 1120, 1120-F or 1120-S, including any subsidiary returns (if changed) and the information to support those changes

For Form 1120, attach to the amended Form 1120:

- the XML Form 1120X completed through Part I, line 10 or 11, as applicable, and Part II with the line number of each amended item
- the corrected amount or treatment of the item
- an explanation of the reasons for each change

For Form 1120-S, attach to the amended Form 1120-S the XML document, AmendedReturnChanges, which identifies:

- the line number of each amended item
- description of each amended item
- the amount on the previous return
- the amount on the amended return
- an explanation of the reasons for each change

Note: An amended K-1 indicator (AmendedK1Ind) has been added to the Form 1120-S Schedule K-1 schema for TY2022/PY2022.

For Form 1120-F, attach to the amended Form 1120-F the XML document, AmendedReturnChanges that identifies:

- the line number of each amended item
- description of each amended item
- the amount on the previous return
- the amount on the amended return
- the amount on the amended return
- explanation of the reasons for each change

A signed signature document (Form 8453-Corp), as applicable, or use of a Practitioner's Personal Identification Number (PIN).

Appropriate forms to make a payment, request a refund or request a credit carryover to another year.

For more information on corporate returns, please refer to the e-file for Large Business and International (LB&I) page.

1.5.3 Amended Partnership, Exempt Organization, Excise Tax, Estate/Trust and Individual Returns

MeF can accept e-filed amended returns for Forms 1040, 1040-NR, 1041, 1042, 1065, 990, 990-EZ, 990-PF, 1120-POL and Form 2290.

Note: The amended return for the Form 720 (720X) and Form 1040 (1040X) must be filed using the existing paper procedures for Processing Year 2023.

MeF can accept multiple Forms 2290 for the same tax period. An amended return for Form 2290 is filed when there is a change to "Additional Tax from Increase in Taxable Gross Weight" or "Suspended Vehicles Exceeding the Mileage Use Limit."

When an amended return is filed for Form 2290, the amended return box must be checked. On the Schedule 1, you must leave Part I, Line 1 the VIN(s) and its Category columns blank. Enter the requested information starting on Line 2 on the Schedule 1.

For Form 2290 a VIN Correction is treated the same as an Amended Return. If you must correct a VIN(s) previously reported on an e-filed Form 2290 due to a typographical error (transposed or incorrectly entered characters) a corrected Form 2290 must be filed with the IRS. The VIN Correction Checkbox located on Page 1 of the Form 2290 must be checked and the Schedule 1 must be completed using the corrected VIN(s).

Use the VINCorrectionExplanationStatement.xsd identifying which VIN(s) are being corrected from the original accepted e-filed return and why the VIN(s) are being corrected. Attach a binary attachment (pdf).

Use the General Dependency Medium – The Description element in the General Dependency Medium schema should be "VIN Correction."

For additional Partnership information, please refer to the **Modernized e-file (MeF) for Partnerships** page.

1.5.4 Amended Individual Returns (1040/1040-SR/1040-NR)

Amended Returns for Form 1040/1040-SR and Form 1040-NR, will require:

- The Form 1040-X as a form-level attachment.
- The electronic Form 1040/1040-SR/1040-NR Amended Return (with attached 1040-X and the Amended Return indicator checkbox marked).
- All necessary forms and schedules as if it were the Original submission (even though some forms may have no adjustments).

1.5.5 Corrected Individual Returns (1040-SS/PR)

Corrected Returns for Form 1040-SS/PR, will require:

- A complete Form 1040-SS/PR Corrected Return (with the Corrected Return indicator checkbox marked).
- All necessary forms and schedules as if it were the Original submission (even though some forms may have no adjustments).
- Form 1040-X cannot be attached to Form 1040-SS/PR.

1.6 Tax Returns Exempt from e-File

1.6.1 Exempt Due to Preparer's Technological Difficulties

The following tax returns are exempt from the electronic filing requirement under section 6011(e)(3) and the corresponding regulations due to technological difficulties experienced by a tax return preparer, who meet the identified criteria for an exemption:

- Rejected Returns. A return that a tax return preparer attempted to e-file but was unable to because the return rejected. The tax return preparer attempted but was unable to resolve the rejected condition.
- Forms or Schedules Not Supported by a Preparer's Software Package. A return prepared by a tax return preparer whose e-file software package does not support one or more forms or schedules that are part of the return.
- Other Technological Difficulties. A return or returns prepared by a tax return preparer who experiences a short-term inability to electronically file the return(s) due to some other verifiable and documented technological problem.

1.6.2 Exempt Due to IRS e-file Limitations

For all tax return preparers, the following tax returns and attachments are exempt/excluded from the electronic filing requirement under section 6011(e)(3) and the corresponding regulations, due to IRS limitations that currently prevent the returns and attachments from being filed electronically.

Note: Paper documents can be scanned and attached to electronic returns, but no paper documents will be accepted electronically:

- Estate and Trust Returns
- Dual Status Returns
- Fiscal year Returns
- Amended Returns

1.6.2.1 Forms 1120/1120-S Exclusions

The Tax Year 2021 MeF Program does not accept and process certain corporate returns. Therefore, the corporation is excluded from the electronic filing requirement under Temporary Treasury Regulation Section 301.6011-5T unless otherwise noted.

These returns include:

- Returns covering multiple tax periods
- Bank Holding Company Tax Act - Election to make installment payments for a portion of the total tax attributable to the Bank Holding Company Tax Act
- Prompt Assessments
- Requests for overpayments to be applied to another account

Corporations who meet the Treasury Decision (T.D.) 9363, 2007-49 Internal Revenue Bulletin, and [I.R.B.] 1084 criteria are still required to e-file their tax return. To comply with the mandatory e-file regulations, Corporations must send the request to apply overpayments as a separate letter to:

Attention: AM Clerical Stop 6552 (ARKA) Internal Revenue Service ARKA Monterrey Park 1973 N. Rulon White Blvd Ogden, Utah 84404

The following 1120 family of forms cannot be filed electronically as a return at the parent level:

- 1120-L Life Insurance Company
- 1120-PC Property and Casualty

Corporations required to e-file who have 1120-L or 1120-PC subsidiary returns should refer to the specific Tax Year Directions to e-file for additional information at: **e-file for Large Business and International (LB&I)** page.

- 1120-C - U.S. Income Tax Return for Cooperative Associations
- 1120-H - Homeowners Association

- 1120-FSC - Foreign Sales Corporations
- 1120-RIC - Regulated Investment Companies
- 1120-REIT - Real Estate Investment Trust
- 1120-SF - Settlement Funds
- 1120-ND - Nuclear Decommission Trusts
- 1120-IC-DISC - Interest Charge Domestic International Sales

Forms 1120-C through 1120-IC-DISC listed above are only required to be e-filed if they are part of a consolidated return filing. If these forms are part of a consolidated return, they should be included in PDF format, named appropriately and attached to the top-return level. Otherwise, they must be filed on paper since MeF does not process them at this time.

1120X Amended Corporate Return

The Form 1120X cannot be filed as a stand-alone return. It can only be submitted as an attachment to a Form 1120 return. See **Section 1.5.2** Amended Corporate Returns Forms 1120, 1120-F and 1120-S.

1.6.2.2 Form 7004 Exclusions

- Name change applications
- Reasonable cause for failing to pay timely
- Reasonable cause for failing to file application timely
- Returns covering multiple tax periods
- Bank Holding Company Tax Act - Election to make installment payments for a portion of the total tax attributable to the Bank Holding Company Tax Act
- Prompt Assessments
- Requests for overpayments to be applied to another account
- Requests for refunds
- Election to make installment payments for a portion of balance due amount
- Applications requesting extension due to change in accounting period unless prior approval has been applied for from the IRS or certain conditions have been met. See Publication 538, Accounting Periods and Methods
- Applications with Net Operating Loss Carryback - Form 1138 should be sent separately, not with the application
- Applications attaching Form 2848, Power of Attorney and Declaration of Representative • Early filed returns (filed before end of tax period)
- Filing short period extension due to termination of 1120-S status

Extensions for the following forms:

- Form 706-GS(D)
- Form 8612
- Form 8613
- Form 8725
- Form 8831
- Form 8876

1.6.2.3 Forms 990 & 990-EZ Exclusions

- Returns from organizations not recognized as exempt (application pending, etc.)
- Name change returns
- Returns showing a change in accounting period
- Short period returns (except for short period final returns)
- Early filed returns (filed before end of Tax Year except for final returns)
- Returns with tax periods ending prior to December 2013

1.6.2.4 e-Postcard Form 990-N Exclusions

- Returns from organization not recognized as exempt (application for exemption pending, etc.)
- Returns with attachments
- Organizations required to file Form 990, Form 990-EZ, Form 990-PF or Form 1120-POL
- Organizations included in a group return
- Estate/Trust and Individual Returns Section 509(a)(3) supporting organizations required to file form 990 or form 990-EZ

Note: This filing requirement does not apply to churches, their integrated auxiliaries, and conventions or associations of churches.

- Short period returns (except for short period final returns)

Note: Initial F990-N calendar filers should list their Tax Year beginning as January regardless of the actual first month of operation.

1.6.2.5 Form 990-PF Exclusions

- Returns from organizations not recognized as exempt (application for exemption pending, etc.)
- Foreign private foundations
- Name change returns Limited 990-PFs (Limited 990-PFs are filed by organizations that originally received advance rulings as public charities but were later determined to be private foundations) 507(b)(1)(A) terminations Foundations in 60-month terminations

1.6.2.6 Form 8868 Exclusions

- Forms 8868 Part I and/or Part II filed for Form 8870 must be sent in paper format to:
- Department of the Treasury Internal Revenue Service Center Mail Stop 1112 Ogden, UT 84201-0045.

1.6.2.7 Form 1120-POL Exclusions

- Short period returns (except for short period final returns)
- Name change returns
- Returns with non-numbered attachments/schedules (unless allowed for an attached form shared with Forms 1120/1120-S) for which an IRS format has not been developed

1.6.2.8 Forms 1065 Exclusions

- Granted approved waivers from electronic filing
- Returns with Tax Years ending prior to December 31, 2020

1.6.2.9 Excise Tax Forms 720, 2290 and 8849 Exclusions

- Form 2290: no returns will be accepted for tax periods ending prior to July 1, 2021, effective July 1, 2023
- Form 720: no returns will be accepted for tax periods prior to the first quarter 2021
- Form 8849: no returns will be accepted for tax periods ending prior to December 31, 2021

1.6.2.10 Form 1040 Exclusions

- Fiscal year returns
- Amended Returns with Tax Years prior to December 31, 2019
- Returns with Tax Years ending prior to December 31, 2019

1.6.2.11 Form 4868 Exclusions

- Fiscal year returns
- Extensions for Tax Years ending prior to December 31, 2019

1.6.2.12 Form 94x Exclusions

- Amended Return
- Annual Returns with Tax Years prior to December 31, 2019
- Quarterly Returns with Tax Periods prior to the first quarter 2019
- Short Period Returns

1.6.2.13 Form 1041 Exclusions

- Returns with tax years ending prior to December 31, 2019

1.6.2.14 Form 1040 Amended Return Exclusions

- Original Returns not filed electronically
- Electronically filed returns prior to Tax Year 2019

2. XML Overview for MeF

The IRS uses Extensible Markup Language (XML), the language that specifies the structure and content of an XML document, to implement all forms and schedules in electronic format for Modernized e-file. This section explains some of the elements of an XML document.

2.1 MeF XML Structure

Like a paper tax return, a MeF tax return consists of a series of tax forms, schedules, and attachments that can be submitted for a specific type of tax return or extension.

Example: An 1120 submission includes Form 1120 and any attached forms, schedules or attachments needed to file a complete return. A consolidated structure includes the consolidated return, the parent return, and one or more subsidiary returns in addition to their respective forms, attachments and schedules. A mixed consolidated return provides the structure to file a consolidated return with 1120-L and/or 1120-PC sub-consolidations.

For more information on how to compose Submissions and Transmission Files sent to the IRS for processing using the Modernized e-file System, refer to **Modernized e-file (MeF) User Guides & Publications** page.

2.1.1 Schemas

IRS has structured tax return data into a series of schemas. A schema is an XML document that specifies the data elements, structure and rules for each form, schedule, document and/or attachment. In addition to formats defined by Schemas, returns must also adhere to Business Rules, which provide a second level of validation for tax forms processed by MeF. See **Section 5.1** Business Rules for more information.

Within the XML schema, data elements are the basic building blocks of an XML document. The schema recognizes two categories of element types: simple and complex. A simple type element contains only one data type and may only have documentation attributes, such as description or line number. A complex type element is an element that has one or more attributes or is the parent to one or more child elements.

IRS has declared most data elements for forms and schedules (supporting data is optional). This is consistent with the way paper returns are filed. The taxpayer and return preparer have the responsibility to provide information as specified by IRS forms, instructions and regulations.

Most of the required elements are in the return header schema.

Example: The 1120 return header schema (ReturnHeader1120x.xsd file) contains the identifying information for the entity filing the return and the name of the officer signing the return. The return header also contains optional information such as the preparer information and the preparing firm information.

2.1.2 Submission Size

The instance of a federal or state submission XML file cannot exceed 3 GB compressed. The maximum size of an individual PDF file attached to the submission is 60 MB uncompressed.

We recommend chunking submissions greater than or equal to 50 MB; otherwise responses will take longer, and you may be timed out before receiving a response.

2.1.3 Tag Names

Each field on a tax form, document or attachment is identified using an XML tag name within the XML schema.

Tag names were created using the following conventions:

- a meaningful phrase with the first letter of each word capitalized and using no spaces (upper Camel case)
- a length of not more than 30 characters
- standard abbreviations to meet the tag name 30-character limit

The Tag Names, also known as ElementNames were standardized for the existing BMF and Shared Forms beginning in Processing Year 2014.

2.1.4 Attributes

Attributes provide additional information or describe a feature of a data element.

- The first letter of the first word of an attribute name is lower case; the first letter of each subsequent word is capitalized (lower Camel case).
- Fixed attributes are for IRS internal use only; do not include these with the instance XML data for transmission.
- Every return document (form, schedule or attachment), which has an XML schema, has the following three attributes in its root element:
- DocumentName attribute: An attribute of type FIXED (a string literal type) and has a value equal to the name of the form, schedule or a supporting document it represents.

This attribute (wherever it occurs in the return) is used for IRS internal use only and must not be included in the tax return. However, after the return is received IRS XML parsers will add such attributes to the appropriate elements in the return for IRS downstream processing.

Example: XML data to be transmitted by the preparer:

- <IRS1120 DocumentId="RetDoc010">

After transmission, IRS XML parser will add:

<IRS1120 DocumentId="RetDoc010" documentName="IRS1120" displayName="1120">

DocumentId attribute: An attribute that uniquely identifies the document within the context of the whole return. Tax return preparer's software is responsible for generating a unique id of IdType defined in efileTypes.xsd for each of the return documents

Example:

- <IRS1120 DocumentId="DOC0001">
- <IRS1120-ScheduleD DocumentId="0020.2225">
- <DualConsolidatedLossesStatement DocumentId="ABC:002.XY">

displayName attribute: An attribute of type FIXED (a string literal type) and has a value equal to the display displayName name of the form, schedule or a supporting document it represents.

This attribute (wherever it occurs in the return) is used for IRS internal use only and must not be included in the tax return. However, after the return is received, IRS XML parsers will add such attributes to the appropriate elements in the return for downstream processing.

Example: XML data to be transmitted by the preparer:

- <IRS1120 DocumentId="RetDoc010">

After transmission, IRS XML parser will add:

- <IRS1120 DocumentId="RetDoc010" documentName="IRS1120" displayName="1120">

2.1.5 Repeating Group

A repeating group is a data element or a group of data elements that can repeat up to the number of times specified in the maxOccurs attribute. This provides a consistent structure through which MeF users can capture an unlimited amount of requested information. Paper forms are limited by the number of rows defined on the form, and paper filers may need to include attachments to a return to capture all requested information.

Example: Form 1040, Line 1 Dependents, allows four entries on the paper form. A paper filer would need to include an attachment if there are more than four entries. In contrast, the corresponding MeF schema allows 100 entries within this repeating group of elements.

MeF Schemas implement repeating groups by creating a form "type" that consists of data elements that can repeat the number of times specified in the "minOccurs" and "maxOccurs."

The following figures illustrate a TY2022 Form 8621 repeating group where DistriAndDisposOfStockType is the complex type that defines the content model for the repeating group:

FIGURE 2-1: COMPLEX TYPE IDENTIFIED FOR REPEATING GROUPS

```
<!--Distributions and Disposition of Stock in a Section 1291 Fund -->
<xsd:elementname="DistriAndDispositionOfStock"type="DistriAndDisposOfStockType"minOccurs="0"    maxOccurs="unbounded">
<xsd:annotation>
<xsd:documentation>
<Description>Distributions and disposition of stock in a Section 1291 fund</Description>
<LineNumber>Part IV Lines 10a-11f</LineNumber>
</xsd:documentation>
</xsd:annotation>
```

FIGURE 2-2: COMPLEX TYPE DEFINING CONTENTS OF REPEATING GROUPS

```
<!-- Distribution and Disposition of Stock Type  -->
<xsd:complexType name="DistriAndDisposOfStockType">
<xsd:sequence>
<!-- Enter Your Total Distributions from the PFIC During the Current Tax Year -->
<xsd:element name="TotalPFICDistriDuringCurrentTY" type="USAmountType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>
<Description>Enter your total distributions from the PFIC during the current Tax Year</Description>
<LineNumber>Part IV Line 10a</LineNumber>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
<!-- Enter the Total Distributions Made by the Company for Each of the 3 Years Preceding the Current Tax Year-->
<xsd:element name="DistributionsIn3PrecedingTY" type="USAmountType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>
<Description>Enter the total distributions made by the company for each of the 3 years preceding the current Tax Year
</Description>
<LineNumber>Part IV Line 10b</LineNumber>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
<!-- Divide Line 10b by 3 -->
<xsd:element name="AvgDistribution3PrecedingTY" type="USAmountType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>
<Description>Divide Line 10b by 3</Description>
<LineNumber>Part IV Line 10c</LineNumber>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
<!-- Multiply Line 10c by 125% -->
<xsd:element name="AverageDistri3PreviousTY125Pct" type="USAmountType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>
<Description>Multiply Line 10c by 125%</Description>
<LineNumber>Part IV Line 10d</LineNumber>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
(Note: information for Lines 10e through 11d removed in this example for space purposes only)
<!-- Subtract Line 11d from Line 11c  -->
<xsd:element name="AggregateIncrLessForeignTaxCr" type="USAmountType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>
<Description>Subtract Line 11d from Line 11c</Description>
<LineNumber>Part IV Line 11e</LineNumber>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
<!--  Determine Interest on Each Net Increase in Tax Determined on Line 11e Using the Rates and Methods of Section 6621 -->
<xsd:element name="InterestOnEachNetIncreaseInTax" type="USAmountType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>
<Description>Determine interest on each net increase in tax determined on Line 11e using the rates and methods of Section 6621
</Description>
<LineNumber>Part IV Line 11f</LineNumber>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
```

2.1.6 Choice Construct

The choice construct within an XML schema batches a group of data elements between choice tags and only allows one of the data elements to be provided in an instance.

Figure 2-3 below illustrates an optional choice. In this choice, the address may be present or not, but if it is present, then either USAddress or ForeignAddress must be used.

FIGURE 2-3: OPTIONAL CHOICE

```
<xsd:choice minOccurs="0">
<xsd:element name="USAddress" type="USAddressType"/>
<xsd:element name="ForeignAddress" type="ForeignAddressType"/>
</xsd:choice>
```

Figure 2-4 below illustrates a required choice. In this XML instance, one of the elements (either SSN or EIN) must be present.

FIGURE 2-4: REQUIRED OPTION

```
  - <xsd:choice>
- <-- Employer Identification Number-->
  - <xsd:element name="EmployerIdentificationNumber" type="EINType">
    <xsd:annotation>
  - <xsd:documentation>
<Description>Employer identification number</Description>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
- <!-- Social Security Number  -->
  - <xsd:element name="SocialSecurityNumber" type="SSNType">
  - <xsd:annotation>
  - <xsd:documentation>
<Description>Social security number</Description>
</xsd:documentation>
</xsd:annotation>
</xsd:element>
</xsd:choice>
```

2.1.7 CurrencyCodeType

The CurrencyCodeType will be used to identify the currency used in various international forms. The CurrencyCodeType will use a three-alphabetic character ISO 4217 currency code. The “alphabetic code” listed on the ISO 4217 website will be used to identify the currency code. The CurrencyCodeType will identify the functional currency of the foreign corporation.

Example: Afghanistan will use the Afghani currency and the three alphabetic CurrencyCodeType will be “AFN”. Aland Islands will use the Euro currency and the three alphabetic CurrencyCodeType will be “EUR”. Albania will use the Lek currency and the three alphabetic CurrencyCodeType will be “ALL”.

TABLE 2-1: EXAMPLE OF CURRENCYCODETYPE

Entity	Currency	Alphabetic Code	Numeric Code	Minor Unit
AFGHANISTAN	Afghani	AFN	971	2

Entity	Currency	Alphabetic Code	Numeric Code	Minor Unit
ALAND ISLANDS	Euro	EUR	978	2
ALBANIA	Lek	ALL	008	2

For a complete list of the codes, see **ISO 4217 currency codes.**

2.1.8 efileTypes

efileTypes are IRS defined data types, which can be used in more than one MeF schema and are stable and universal in nature. efileTypes define the rule(s) for each of the data elements and may include length and character restrictions and the range of acceptable data. Each efileType assigned to a data element is specified in the efileTypes.xsd document, which is included in the MeF XML schema package. The schemas are validated against the efileTypes.xsd document.

The IRS is committed to standardizing elements whenever possible.

The following examples illustrate MeF efileTypes defined in the efileTypes.xsd. XML document. efileTypes can be found in each schema package located in your e-Services Mailbox:

- MeF standardized addresses with the USAddressType
- efileType and foreign addresses with ForeignAddressType

All the data elements in these efileTypes are required except for data element AddressLine2Txt. Additional efileTypes, OtherUSAddressType and OtherForeignAddressType, were added for situations where no elements are required. These efileTypes contain only optional elements.

The USAddressType has the following data elements:

- AddressLine1Txt, which is a required field if the address field is present
- AddressLine2Txt, which is optional*.
- CityNm, which is a required field if the address field is present.
- StateAbbreviationCd, which is a required field if the address field is present.
- ZIPCd, which is a required field if the address field is present.

Note: Business Rule R0000-197-01 does not allow a value on AddressLine2Txt on Forms 1120, 1120F, 1120S, 990, 990EZ, 990PF, 990N, 1120POL, 8868, 1065, 720, 8849, 2290, 940, 940PR, 941, 941SS(PR), 943,943PR, 944, 945, 1041.

FIGURE 2-5: USADDRESS EFILETYPE

```
<!--Type for a U.S. Address-->
-<xsd:complexType name="USAddressType">
-<xsd:sequence>
-<xsd:element name="AddressLine1Txt" type="StreetAddressType">
-<xsd:annotation>
<xsd:documentation>Address line 1</xsd:documentation>
</xsd:annotation>
</xsd:element>
-<xsd:element name="AddressLine2Txt" type="StreetAddressType" minOccurs="0">
-<xsd:annotation>
<xsd:documentation>Address line 2</xsd:documentation>
</xsd:annotation>
</xsd:element>
-<xsd:element name="CityNm" type="CityType">
-<xsd:annotation>
<xsd:documentation>City</xsd:documentation>
</xsd:annotation>
</xsd:element>
-<xsd:element name="StateAbbreviationCd" type="StateType">
-<xsd:annotation>
<xsd:documentation>State</xsd:documentation>
</xsd:annotation>
</xsd:element>
-<xsd:element name="ZIPCd" type="ZIPCodeType">
-<xsd:annotation>
<xsd:documentation>ZIP code</xsd:documentation>
</xsd:annotation>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
```

Note: If any data element within the complex element is present, then all the required fields must be present.

The OtherUSAddressType (Figure 2-6) has the same elements as USAddressType; however, all the data elements are optional:

- AddressLine1Txt, which is optional
- AddressLine2Txt, which is optional

Note: However, AddressLine2Txt in the USAddressType should not be used for Apartment numbers, Suite numbers or Unit numbers:

- CityNm, which is optional
- StateAbbreviationCd, which is optional
- ZIPCd, which is optional

FIGURE 2-6: OTHERUSADDRESS EFILETYPE

```
<!-- Type for Other U.S. Address -->
<xsd:complexType name="OtherUSAddressType">
<xsd:sequence>
<xsd:element name="AddressLine1Txt" type="StreetAddressType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>Address line 1</xsd:documentation>
</xsd:annotation>
</xsd:element>
<xsd:element name="AddressLine2Txt" type="StreetAddressType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>Address line 2</xsd:documentation>
</xsd:annotation>
</xsd:element>
<xsd:element name="CityNm" type="CityType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>City</xsd:documentation>
</xsd:annotation>
</xsd:element>
<xsd:element name="StateAbbreviationCd" type="StateType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>State</xsd:documentation>
</xsd:annotation>
</xsd:element>
<xsd:element name="ZIPCd" type="ZIPCodeType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>ZIP Code</xsd:documentation>
</xsd:annotation>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
```

Business Name Control: Special characters in the Name Control must be encoded correctly. Refer to the Note under Text Type section for additional information on encoding special characters. For more information on creating a business name control, refer to **Exhibit 1**.

FIGURE 2-7: BUSINESSNAMECONTROLTYPE EFILETYPE

```
<xsd:simpleType name="BusinessNameControlType">
<xsd:annotation>
<xsd:documentation>Used for a Name Control. Legal Characters: A-Z, 0-9, hyphen and ampersand. Illegal Character: spaces and symbols.</xsd:documentation>
</xsd:annotation>
<xsd:restriction base="xsd:string">
<xsd:pattern value="([A-Z0-9\-]|&amp;#x26;){1,4}" />
</xsd:restriction>
</xsd:simpleType>
```

Person Name Control: The Person Name control only allows characters A-Z, hyphen and space. The first character must be a letter from A-Z.

FIGURE 2-8: PERSONNAMECONTROLTYPE EFILE TYPE

```
<xsd:simpleType name="PersonNameControlType">
<xsd:annotation>
<xsd:documentation>Used for a Name Control. Legal Characters: A-Z, hyphen and space. Illegal Character: numbers and symbols.</xsd:documentation>
</xsd:annotation>
<xsd:restriction base="xsd:string">
<xsd:pattern value="[A-Z][A-Z\- ]{0,3}" />
</xsd:restriction>
</xsd:simpleType>
```

Business Name: MeF standardized the business name with the BusinessNameType. It includes the following data elements:

- BusinessNameLine1Txt, which is a required field if the business name is present

- BusinessNameLine2Txt, which is optional in the schema

FIGURE 2-9: BUSINESSNAMETYPE EFILETYPE

```
<!--Type for a Business Name-->
<xsd:complexType name="BusinessNameType">
<xsd:sequence>
<xsd:element name="BusinessNameLine1Txt" type="BusinessNameLine1Type">
<xsd:annotation>
<xsd:documentation>Business name line 1</xsd:documentation>
</xsd:annotation>
</xsd:element>
<xsd:element name="BusinessNameLine2Txt" type="BusinessNameLine2Type" minOccurs="0">
<xsd:annotation>
<xsd:documentation>Business name line 2</xsd:documentation>
</xsd:annotation>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
```

FIGURE 2-10: PERSONSNAMETYPE

```
!--Person Name Type -->
<xsd:simpleType name="PersonNameType">
<xsd:annotation>
<xsd:documentation>Typically used for a person's name. Legal Characters: A-Z, a-z, 0-9, hyphen, apostrophe and single
space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols
</xsd:documentation>
</xsd:annotation>
<xsd:restriction base="xsd:string">
<xsd:maxLength value="35"/>
<xsd:pattern value="([A-Za-z0-9'\-] ?)*[A-Za-z0-9'\-]*"/>
</xsd:restriction>
</xsd:simpleType>
```

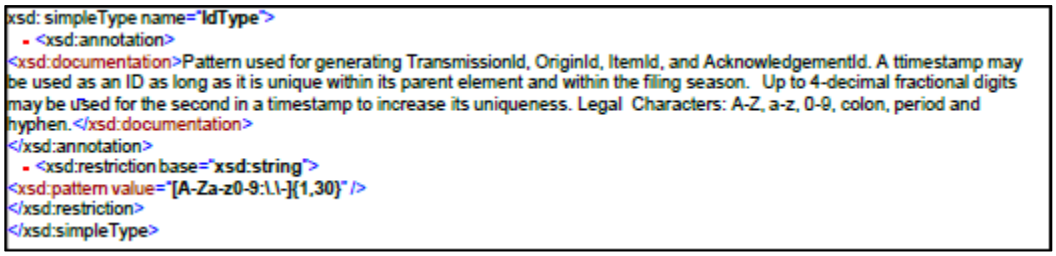
- Person Name and Person Full Name: MeF provides different e-file types for a person's name as such as: PersonNameType and PersonFullNameType
- PersonNameType: allows 35 characters' total for the first and last name

FIGURE 2-11: PERSONFULLNAME EFILETYPE

```
<!--Person Full Name Type-->
<xsd:complexType name="PersonFullNameType">
<xsd:sequence>
<xsd:element name="PersonFirstNm" type="PersonFirstNameType">
<xsd:annotation>
<xsd:documentation>Person First Name</xsd:documentation>
</xsd:annotation>
</xsd:element>
<xsd:element name="PersonLastNm" type="PersonLastNameType" minOccurs="0">
<xsd:annotation>
<xsd:documentation>Person Last Name</xsd:documentation>
</xsd:annotation>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
```

- PersonFullNameType is a complex type, which includes PersonFirstNameType and PersonLastNameType. Each of these e-file types allows for 20 characters.

FIGURE 2-12: IDTYPE EFILE TYPE



- IdType: MeF standardized identifiers using the IdType data type. (See Exhibit 7 Identifiers)
- TextType: As a rule, the allowable characters in a field defined as TextType include printable characters, symbols, Spanish characters (shown below) and the single space used within a phrase. Leading spaces, (spaces before the beginning of the phrase), extra spaces (double or more) and trailing spaces (spaces after the end of the phrase) are never allowed. They will cause the schema validation for that field to fail. Additionally, some TextType fields are defined with restrictions and will only allow a subset of these characters to be used (for example All Numeric and All Positive Numbers etc.).

“!. “”, #, $, %, &, ', (,), *, +, -, /, 0, 1, 2, 3, 4, 5, 6, 7, 8, 9, , @, A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, [, \,], ^, _, `, a, b, c, d, e, f, g, h, i, j, k, l, m, n, o, p, q, r, s, t, u, v, w, x, y, z, {, |,}, ~, £, §, Á, É, Í, Ñ, Ó, ×, Ú, Ü, á, é, í, ñ, ó, ú, ü.”

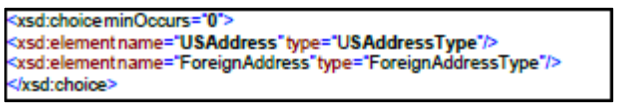
Note: For normal text (not markup), characters having special meaning to XML must be encoded by the software used. If the following special characters are used in text by the preparer, the software will need to encode the XML special characters as such:

- < is encoded as <
- >is encoded as >
- & is encoded as &
- “is encoded as "
- a single space is encoded as
- ‘is encoded as &apos
- § is encoded as §

2.1.9 Optional Choice for e-file Types with Required Fields

- Section 2.1.6 of this publication explained the Optional Choice and Required Choice constructs. In Figure 2- 13 (repeated below), the option of USAddress or ForeignAddress was illustrated.

FIGURE 2-13: OPTIONAL CHOICE



If a choice is mandatory, then one and only one element within the choice must be selected. If the element selected is a complex element, then it is composed of one or more elements. Use the minOccurs and maxOccurs directives associated with each element to determine which ones are required. Remember, at least one must be present, and if either minOccurs or maxOccurs is not present the default value for each is 1.

Example: The schema for Line F of Schedule K-1 (Form 1065), has an optional choice of PartnerUSAddress or PartnerForeignAddress. If PartnerUSAddress is selected, then the e-file type (in this case "PartnerUSAddressType") will determine which fields are optional or required. As shown in Section 2.1.7 the following fields in e-file type "PartnerUSAddressType" are required:

- AddressLine1Txt
- CityNm
- StateAbbreviationCd
- ZipCd

If an entry is made in any of the fields for PartnerUSAddressType, then all the required fields above must have an entry or the return will reject. Although the choice to select either PartnerUSAddress or PartnerForeignAddress is optional, once the taxpayer populates a PartnerUSAddress or PartnerForeignAddress, the respective e-file types will determine which fields are optional or required.

2.1.10 Attachments to Corporate Returns, Employment Tax Returns, Estate/Trust Tax Returns, Extensions, Individual Returns and Partnership Returns

Taxpayers are instructed to attach supporting information to the tax return. This includes tax forms, statements, elections, notices, schedules or other types of miscellaneous information that IRS identifies in the form instructions, regulations or publications. These "attachments" are mostly submitted electronically as XML documents or binary files.

When IRS defines a schema for information that is requested, the information must be provided in XML format. Information included in Schemas includes:

- Data elements that have been defined for Tax forms like Forms 6478 and 5884.
- Information requested on tax form instructions to support specific lines (such as, ItemizedOtherIncomeSchedule, DualConsolidatedLossesStatement, etc.).

In some cases, the schema provides specific data elements and in other cases the schema allows for entry of a specific number of characters or text to provide an explanation or description.

Information requested by regulations or publications, which is not specified in the form instructions and the IRS has not provided a predefined schema. In this case, and for all other information requested that does not have a specified schema, use the General Dependency Schemas, GeneralDependencyMedium or GeneralDependencySmall. The type of General Dependency you use should be determined by the parent form schema and the amount of data included in the respective schema.

A list of supporting information required by form or form instructions is provided for all supporting MeF forms. This list includes the XML document name and location reference to assist the software developer in programming this functionality. These listings can be found on their respective forms, schema pages and the MeF User Guide and Publications page.

See **Section 2.7** Special Instructions for Consolidated Returns for information on attaching data to consolidated returns.

2.1.11 General Dependency

As explained above, the General Dependency was created to allow for the submission of information that is not specified in a predefined schema. Starting in Processing Year 2010, MeF implemented three General Dependencies:

- "GeneralDependency" allows for an explanation of up to 1 million characters (e-file type is LongExplanationType). This dependency is available on Forms 1120, 1041 and 1065
- "GeneralDependencyMedium" allows for an explanation of up to 100,000 characters (e- File type is MediumExplanationType). This dependency is attached at the parent form level and is available for the following forms: 1040 family, 1041, 1120-F, 1120-S, 720, 2290 and 8849
- "GeneralDependencySmall" allows for an explanation of up to 5,000 characters (efile type is TextType with maximum length 5,000 characters)

TABLE 2-2: AVAILABLE FORMS FOR THE GENERAL DEPENDENCY

Return Header file	Values for ReturnType & IRS SubmissionType
Form 851	Schedule M-3 (Form 1120-S)
Form 926	Schedule M-3 (Form 1120-L)
Form 940	Schedule M-3 (Form 1065)
Form 940-PR	Schedule K-1 (Form 1065) Form 3115 Schedule K-2 (Form 1065) Schedule K-2 (Form 1120-S) Schedule K-2 (Form 8865) Schedule K-3 (Form 1065) Schedule K-3 (Form 1120-S) Schedule K-3 (Form 8865)
Form 941	Form 3800
Form 941-PR	Form 4136

Form 941-SS	Form 4562
Form 943	Form 4684
Form 943-PR	Form 5471
Form 944	Form 5713
Form 945	Form 6765
Form 1040-NR	Form 8586
Form 1041	Form 8834
Form 1042	
Form 1065	Form 8865
Form 1118	Form 8886
Schedule M-3 (Form 1120)	Form 8938
Schedule M-3 (Form1120-PC)	Schedule M-3 (Form 1120-S)

Data elements for all three General Dependency Schemas are:

- Name – choice between business name or person name
- TaxpayerIdentificationNumber – choice between EIN or SSN or MissingEIN
- FormLineOrInstructionRefTxt – the form and/or line number to which the attachment belongs
- RegulationRefTxt – the regulation and/or publication reference
- Description – provide a meaningful title or explanation for the attachment
- AttachmentInformationSmllDesc – explanation regarding the attachment

The IRS uses the Description as the title of the General Dependency when viewing the return. Below are some tips for composing the Description for any of the General Dependencies:

- The Description should be meaningful to the information provided.
- If the General Dependency is an Election, the Description should start with the word “Election.”

Example: “Election to Amortize a Bond Premium”

“Election for 100% Dividends Received Deduction.”

If multiple General Dependencies (of any size) are in one submission, the Description for each General Dependency should be unique.

If the data requested for either election or other information requires “columnar format,” these documents may be submitted in PDF format until the IRS provides a structure to support columnar format.

2.1.12 XML Character Representation

When entering character data into an XML document, it is important to ensure that the specified encoding supports the characters provided. By design, Modernized e-file uses Unicode Transformation Format-8 (UTF-8). MeF does not support any other encoding scheme (for example UTF- 16 and UTF-32).

2.2 Binary Attachments (PDF Files)

The tax return may also include non-XML documents, known as “binary attachments,” submitted in PDF format. (Note: Currently, IRS only supports the PDF format.) This allows taxpayers to provide requested documentation that may include required signatures and/or third-party documents, such as Form 8453 series signature document, signed copy of lease, signed appraisal statement, etc. The Form 7004 allows binary attachments except for Form 8453. Binary attachments cannot be attached to Form 2350, 4868, 9465 or 94x On-Line Signature PIN Registration.

Note: In this section the signature document for business returns (8453-Corp, 8453-PE, etc.) will be referred to as Form 8453 series. There is no signature document for Individual returns and Form 8453 for individuals was redesigned as a transmittal document. Form 8453 for individuals should not be attached to the electronic submission.

2.2.1 Attach a PDF File

To attach a PDF file, perform the following steps:

- Create the PDF file using any available tool. In creating a PDF file for the submission, is important to adhere to the following guidance:
    - Do not password protect or encrypt PDF attachments submitted through MeF.
    - Keep binary attachments as small as possible. The IRS needs a readable PDF using any compatible software that creates a PDF file.

If using **Adobe Acrobat:**

- Avoid requiring compatibility with Adobe Acrobat versions earlier than version 8. Making the PDF file compatible with earlier versions will increase the size of the file.
- Move the compression/quality slider on the “Create PDF from Scanner” to higher compression to lower the size of the file when the source document is of adequate quality and from scanner input.
- Each individual PDF cannot exceed 60 megabytes uncompressed.
- Each PDF must start with %pdf- and end with %%EOF. The return will reject if the PDF is not properly formatted. (All software that creates PDFs will automatically start a PDF with %pdf- and end the PDF with %%EOF. This error condition will only occur if action is taken by the submitter to alter a PDF outside of the product that creates the PDF).

You can download the most recent free version of **Adobe Reader PDF**.

Note: when you click on this link, you will leave the IRS Website and enter a privately- owned Website created, operated and maintained by a private business. The information that this private business collects and maintains as a result of your visit to its Website may differ from the information that the IRS collects and maintains. (Please see the IRS Website privacy and security notice for privacy protections IRS provides to Website visitors.) By linking to this private business, the IRS is not endorsing its products, services, or privacy or security policies. We recommend you review the business's information collection policy or terms and conditions to fully understand what information is collected by this private business.

The name of each PDF file cannot exceed 64 characters and should not include the following characters in the filename:

- Slashes (both forward / and back \)
- Double periods (..)
- All characters outside the range x20-x7E (the visible ASCII range plus space)
- Semicolon (;)
- Vertical bar (|), both left and right square bracket ([]), both left and right-angle bracket (<>), caret (^) and grave accent (`)
- Ampersand (&), double quote ("), apostrophe ('), colon (:), question mark (?) and asterisk (*)

Create a "Binary Attachment XML document" in the Submission data that describes the PDF file. One Binary Attachment XML document must be created for each binary attachment. There is a one-to-one relationship between the PDF file and the Binary Attachment XML document that describes it.

To create the Binary Attachment XML document, provide the PDF file with a name, including the extension, in the "AttachmentLocation" element and a brief, meaningful and unique description of the contents of the file in the "Description" element.

PDF File Name: The name of the PDF file must EXACTLY match the name provided in the "AttachmentLocation" element and is case sensitive. The schema for the Binary Attachment document is defined in the file named "BinaryAttachment.xsd."

"Description" element in the Binary Attachment XML document The "Description" element in the BinaryAttachment.xsd cannot exceed 128 characters. It is important to create a meaningful and unique description referencing the contents of the file in the description element.

The Description is displayed to the IRS User in order to identify the contents of the binary file.

Examples of meaningful descriptions for the "Description" element:

- Police Report
- Calculation of Section 367 Tax and Interest

Examples of descriptions that are not meaningful for the "Description" element:

- Other

- Miscellaneous
- Form Attachment

Note: While it is possible that one PDF may be attached in more than one location, that condition is very rare. Do not simply attach a PDF to every location that allows a PDF. Attach a PDF only where it is needed as an attachment. There have been problems with the same binary files being attached at every location where a binary file can be attached. This causes virtual documents that can delay processing.

Create references, if any, from the element(s) to which the PDF file is "attached" to the "Binary Attachment XML document."

Note: If the PDF file is to be attached to an element for a line, form or schedule, create a reference from the element to the Binary Attachment XML document.

We recommend that PDF files be attached at the top-level return unless there is a reason it needs to be attached at a form level or to one of the GeneralDependency Schemas. The reference is created from the element to the Binary Attachment XML document, not to the PDF file. If no reference is created to the Binary Attachment XML document, then the PDF file is considered "attached" to the Submission. Creating reference(s) to PDF files is needed when the IRS specifies the conditions under which the reference must be created, along with the reference locations within the Return Data where the reference must exist.

Include the number of binary attachments in the submission in the BinaryAttachmentCnt attribute, which is used to indicate the number of binary attachments in the return, an element of the ReturnHeader. Include the PDF file in the attachment folder in the submission zip.

Like-kind binary attachments should be placed adjacent to each other in the submission data XML.

Note: Do not attach any PDF files in Form 2350 submissions.

2.2.2 A Sample Non-XML Document Attached to the Submission

Below is an example of a binary attachment, 8453 Signature Document, with a file name "8453SignatureDoc.pdf," "attached" to a submission. To attach the document to a submission:

- include the PDF file in the Submission Zip Archive
- increate a Binary Attachment XML Document that describes it in the Submission data
- do not reference the Binary Attachment XML Document within the Submission data

The Desc element of the Binary Attachment XML document contains the description of the file while the AttachmentLocationTxt element contains the name of the file. The file itself is packaged along with other files in the attachment folder in the submission zip.

FIGURE 2-14: BINARY ATTACHMENT XML DOCUMENT

```
<xsd:choice minOccurs="0">
<xsd:element name="USAddress" type="USAddressType"/>
<xsd:element name="ForeignAddress" type="ForeignAddressType"/>
</xsd:choice>
```

2.2.3 A Sample Non-XML Document Attached to a Form

Below is an example of a PDF file that is attached to a submission. The attachment described as “Historic Structures circa 1880” is named “HistoricStruct1880.pdf” and attached to Form 1120.

When a PDF file needs to be attached to a submission, the BinaryAttachmentDocumentId created in the Binary Attachment XML Document (BinaryAttachmentDocumentId=“PDFAttachment01,” that describes the physical file) is also referenced within the submission using the referenceDocumentId attribute (referenceDocumentId=“PDFAttachment01”). Only one instance of the physical PDF file is included in the Submission zip file.

FIGURE 2-15: PDF ATTACHED TO TOP LEVEL OF RETURN

2.2.4 Names and Descriptions for PDFs

When naming certain PDF attachments, tax preparation software must use the following names because they will be validated by Business Rules. The name of the PDF file is case sensitive.

TABLE 2-3: NAMES AND DESCRIPTIONS FOR PDFS

Condition	Description
If you attach a scanned Form 8838P	8838P Signature Document
If you attach a scanned 8974, the Description must be	Form 8974
If you attach a scanned 2553, the Description must be	Form 2553

Condition	Description
If you attach a scanned Contemporaneous Written Acknowledgment Statement, the Description must be	DoneeOrganizationContemporaneousWrittenAcknowledgment
If you attach a scanned Form 8838P	Art Appraisal
If you attach an art appraisal to Form 8283 and are filing an individual tax return (Form 1040), the Description must begin with	Current letters testamentary
If you attach a scanned Court Certificate, the description must be	Court certificate
If you attach a scanned Form 1098C, the Description must be	Form1098C
If you attach a scanned Birth Certificate, the Description must be	BirthCertificate
If you attach a scanned Death Certificate, the Description must be	DeathCertificate
If you attach a scanned Hospital Medical Record, the Description must be	HospitalMedicalRecords
If you attach a scanned Grant Scholarship Statement, the Description must be	Grant Scholarship Statement
If you attach a scanned Competent Authority Determination Letter, the Description must be	Competent Authority Determination Letter
If you attach a scanned Form 8332, the Description must be	Form 8332 Release of Exemption
If you attach a scanned Substantial Evidence In lieu of Form 8288-A, the Description must be	Substantial Evidence
If you attach a scanned Physicians Statement to Form 8840, the Description must be	Physicians Statement
If you attach a scanned Personal Representative Court Certificate, the Description must be	PersonalRepresentativeCourt Certificate

For all other PDF attachments, the tax preparation software must provide the taxpayer the ability to enter a meaningful description. Exhibit 12 Recommended Names and Descriptions for PDFs provides a table with recommendations of names and descriptions for PDFs. This table will be posted on the Modernized e-file (MeF) User Guides and Publication page and updated throughout the year.

When multiple forms or attachments are required, the taxpayer has the option to put all like-kind statements or forms in one PDF file or create a separate PDF file for each statement or form.

Example: If three Section 351 statements are needed, they may all be included in one PDF file or each separate Section 351 statement may be in a separate PDF file.

When a PDF is associated with an entity, the name (or part of the name if limited by the total number of characters) should appear at the end of the suggested Description field.

Example: If attaching an organizational chart to Form 5471 of a foreign corporation, use the Description "Form 5471 Schedule O - Org Chart Foreign Corp 123" in the BinaryAttachment.xsd.

2.2.5 Form 1040/1040-NR Paper Document Indicator

The Paper Document Indicator in the Form 1040/1040-NR Return Header is checked when a taxpayer elects to send certain forms to IRS by mail using Form 8453, U.S. Individual Income Tax Transmittal for an IRS efile Return.

1040/1040-NR MeF filers have the option of:

- attaching the forms listed below as a PDF to the electronic submission
- mailing the forms listed below to IRS with the Form 8453 transmittal. If the form is mailed to IRS, the Paper Document Indicator in the Return Header should be checked

The Form 1040 Return Header has paper document indicators for:

- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes
- Form 2848, Power of Attorney
- Form 3115, Application for Change in Accounting Method
- Form 3468, Investment Credit
- Form 4136, Credit for Federal Tax Paid on Fuels
- Form 5713, International Boycott Report
- Form 8283, Noncash Charitable Contribution
- Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents
- Form 8858, Information Return of U.S. Persons with Respect to Foreign Disregarded Entities (FDE)
- Form 8864, Biodiesel and Renewable Diesel Fuels Credit
- Form 8885, Health Coverage Tax Credit
- Form 8949, Sales and Other Dispositions of Capital Assets

The Form 1040-NR Return Header has paper document indicators for:

- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes
- Form 2848, Power of Attorney
- Form 3115, Application for Change in Accounting Method
- Form 3468, Investment Credit
- Form 4136, Credit for Federal Tax Paid on Fuels
- Form 8283, Noncash Charitable Contribution
- Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents
- Form 8864, Biodiesel and Renewable Diesel Fuels Credit
- Form 8885, Health Coverage Tax Credit
- Form 8949, Sales and Other Dispositions of Capital Assets

The Form 8283 data must be included as XML in the electronic submission. When a signature is required, a signed copy of Form 8283 can either be:

- included in the submission file as a binary attachment (PDF) or
- mailed to the IRS with Form 8453 transmittal and checking the Form 8283 Paper Document Indicator

The Form 8453 transmittal lists additional forms, which are not included in the 1040/1040-NR MeF program for processing. Filers who need to attach a form not listed above to the transmittal should not file through MeF.

Note: Associating the ACK with the Forms 8878/8879 can be used in place of adding the Submission ID to the Form.

If the acknowledgement is used to provide the Submission ID, the acknowledgement must be kept in accordance with published retention requirements for Forms 8878/8879 (See Form instructions). The acknowledgement is not required to be physically attached to Forms 8878/8879.

2.3 Special Instructions for “Schedule” Attachments to Form 8865

In many instances, information from various Form 1065 schedules (Schedule B, D, K, K-1, L, M-1, M-2) will be the same information required to be filed with the Form 8865 schedules. Do NOT attach the Form 1065 schedules to the return; instead, the data from the Form 1065 schedules should be formatted into the corresponding Form 8865 schedules.

2.4 Special Instructions for Form 4466

If applicable Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax, should be filed on paper at the appropriate IRS Center listed on the form instructions. The Form 4466 attached to the e-filed return is only a copy and will not be processed.

2.5 Special Instructions for Other Forms and Attachments that Require Signatures

IRS Counsel issued special instructions to facilitate electronic filing. Regulation T.D. 9300 contains amendments to the Income Tax Regulations (26 CFR Part 1) and Procedure and Administration Regulations (26 CFR Part 301) eliminates some of the requirements considered impediments to the electronic submission of tax returns. T.D. 9300 eliminates the impediments for taxable years beginning after December 31, 2002. The regulations generally affect taxpayers who are required to file any of the following forms: 926, 972, 973, 982, 1120, 1120-S, 1122, 5471 or 8832. In addition, effective May 30, 2006, T.D. 9264 also eliminated signature impediments by stating that by signing the return, a taxpayer is attesting to the validity of the Form 1120 as well as the attachments. Generally, the signature of Forms 1120/1120-S covers all forms, schedules and accompanying statements, except Form 8838 and Form 7004. Review TD9300 and 9264 for specifics.

2.5.1 Form 8838

Form 8838 data must be sent to the IRS using the XML Schema and a signed copy submitted as a binary attachment with the Description “8838 Signature Document.”

2.5.2 Form 7004

There is no signature requirement on the Form 7004, unless there is a payment made with the Form 7004. If you are using an ERO, then use Practitioner PIN to sign the extension and authorize the payment. If you are not using an ERO, the ACH Debit Agreement Indicator must be included in the XML to authorize the payment that is attached to the Form 7004.

Although Form 7004 MeF has binary attachment capability, such attachments are for information purposes only and will not be processed. Therefore, a Power of Attorney (POA), Form 1128, Form 1138 and other documents requiring action by IRS should not be sent with the Form 7004.

2.5.3 Form 8868

A signature is required for Forms 8868 Part I only if a payment record is attached. A signature is required for all Forms 8868 Part II regardless of whether a payment record is attached.

If a payment record is attached to this form, a signature is required for the Electronic Funds Withdrawal (EFW) authorization. A Practitioner PIN (using Form 8879-EO) or Form 8453-EO may be used for this authorization. Form 8453-EO is the only attachment/binary file that will be accepted.

2.6 Exempt Organization Return Attachments

For Exempt Organization returns, filers occasionally must attach an IRS form, schedule or other piece of information. For Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868, these “attachments” will normally be submitted electronically as XML documents. Usually, the only binary file is Form 8453-EO except for Final Returns where third party documents are allowed to be attached as binary attachments. Other binary files may be submitted as attachments if permitted as part of a form or schedule shared with Forms 1120/1120-F/1120-S. A Form 8453-EO is the only attachment permitted with Form 8868.

2.6.1 General Explanation Attachment

The General Explanation attachment is an XML schema used for Forms:

- 990-EZ
- 990-PF
- 1120-POL
- 990

The Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ, is a required attachment to Form 990. It replaces the General Explanation Attachment for Form 990.

The General Explanation attachment, which allows for optional information to be provided that is not otherwise covered in another permitted schema, has three elements:

- Identifier, which is a single line description of the information being provided
- Return Reference, which is a single line description of the return item, if any, to which the information relates
- Explanation, which is a brief text section where the additional information the filer wishes to convey is contained
- These fields may be repeated up to ten times.

One General Explanation Attachment may be optionally attached to each return. It is intended to be used to provide supplementary information and may not be used in lieu of an existing schema.

Note: The General Dependency Schemas available with other MeF forms may not be substituted for the General Explanation Attachment schema.

2.6.2 Binary Attachments for Exempt Organization Returns

When submitting a binary attachment of Form 8453-EO, the name “8453 Signature Document” must be included in the submission Zip Archive.

All attachments (except for the signature document, Form 8453-EO) to Forms 990, 990-EZ, 990-PF, 1120-POL and 8868 must use the prescribed XML schema. Binary documents will be permitted for these forms if they are necessary as part of submitting a shared Form 1120/1120-F/1120-S form or schedule. Refer to **Section 2.2** for specific guidance concerning the name, description and AttachmentLocation of binary attachments. Since a signature is required for electronic payments submitted with Form 8868, Form 8453-EO is the only binary attachment permitted with the extension.

2.7 Special Instructions for Consolidated Returns

MeF requires tax preparation software approved for electronic filing to use IRS forms for reporting data for each subsidiary return. In addition to the consolidated return, tax preparation software approved for electronic filing must allow taxpayers to create a separate “stacked return” for the parent and each subsidiary return. Tax preparation software must allow taxpayers to report Eliminations and Adjustments at each level when applicable. Tax preparation software may also allow taxpayers to use spreadsheets for the internal review of the return, but IRS requires all subsidiary data to be formatted, transmitted and viewed by IRS as “stacked returns.”

MeF requires supporting data to be included in tax preparation software or attached as scanned PDF files. IRS reviewed the forms (and instructions for those forms) that may be attached to the corporate forms and identified every instance where taxpayers are required to attach supporting data. IRS provided structured formats to Software Developers or provided instructions to enter supporting data as PDF files (in instances where IRS has not defined a format).

When the IRS has defined structured formats, Software Developers are required to use these formats for developing tax preparation software approved by IRS for electronic filing. It is the responsibility of Software Developers to provide appropriate instructions for taxpayers to enter supporting data to meet the IRS guidelines. Most Software Developers will allow taxpayers to import/export data from other sources.

Taxpayers are encouraged to discuss available options with their Software Developers early to determine how to prepare supporting data for their electronic returns.

When submitting a consolidated return, the software must provide the detail for each entity at the entity level then roll that data up to the consolidated return. At a minimum, this roll-up information must be provided on any line where the form requires a statement or schedule to be attached (for example, Form 1120, Line 10, Other Income (attach schedule), Line 26, Other Deductions (attach schedule), etc.). However, there are forms and schedules that are transactional or informational in nature and cannot be mathematically consolidated or reported on the consolidated return. The transactional data flows to the consolidated return via a different form or schedule and the informational data is simply attached to the consolidated return.

Example: The Form 6252, Installment Sale Income, results for each transaction flow to the Form 4797, Sales of Business Property, and subsequently, the data on the Form 4797 flows to the consolidated return. The Form 8883, Asset Allocation Statement under section 338, provides informational data only and does not flow to any other schedule, form or a consolidated return.

For TY2022/PY2022, here is an example based on the data provided in ATS, Form 1120, Scenario 2, which is a consolidated return.

TABLE 2-4: EXAMPLE OF ATS SCENARIO 2 ATTACHMENT 1 - F1120, LINE 10, OTHER INCOME (ITEMIZEDOTHERINCOMESCHEDULE)

Consolidated Schedules	TOTAL	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Food Corp.
Sales	217,441	208,671		8,770
Exchange Gain/Loss Realized	-2,321,468	-2,229,104		-92,934
Partnership Income/Loss	50,559,438	-59,869	220,747	50,398,560
Miscellaneous Income	149,354	156,146		-6,792
Interco Consulting Fees	1,448,935	1,448,935		
TOTAL	50,053,700	-475,221	220,747	50,308,174

The first subsidiary (Hide 'N Seek Foods, Inc.) will provide the following data on the ItemizedOtherIncomeSchedule:

TABLE 2-5: EXAMPLE OF 1ST SUBSIDIARY ITEMIZEDOTHERINCOMESCHEDULE

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods, Inc.	00-0000002	Sales	208,671
Hide 'N Seek Foods	00-0000002	Exchange Gain/Loss realized	-2,229,104
Hide 'N Seek Foods	00-0000002	Partnership Income/Loss	-59,869
Hide 'N Seek Foods	00-0000002	Miscellaneous Income	156,146
Hide 'N Seek Foods	00-0000002	Interco Consulting Fees	1,448,935
Hide 'N Seek Foods	00-0000002	Total	-475,221

The second subsidiary (The Greek Playhouse) would provide the following data on the ItemizedOtherIncomeSchedule:

TABLE 2-6: EXAMPLE OF 2ND SUBSIDIARY ITEMIZEDOTHERINCOMESCHEDULE

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
The Greek Playhouse	00-0000012	Partnership Income/Loss	220,747
The Greek Playhouse	00-0000012	Total	220,747

The third subsidiary (Acme Food Corp) will provide the following data on the ItemizedOtherIncomeSchedule:

TABLE 2-7: EXAMPLE OF 3RD SUBSIDIARY ITEMIZEDOTHERINCOMESCHEDULE

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Acme Food Corp	00-0000013	Sales	8,770
Acme Food Corp	00-0000013	Exchange Gain/Loss realized	-92,364
Acme Food Corp	00-0000013	Partnership Income/Loss	50,398,560
Acme Food Corp	00-0000013	Miscellaneous Income	-6,792
Acme Food Corp	00-0000013	Total	50,308,174

The consolidated return should have an attachment for Other Income and the following data must be provided in one of the following formats:

- Format 1 - The ItemizedOtherIncomeSchedule for the consolidated return contains a roll-up of the detail for each entity.

TABLE 2-8: FORMAT 1

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide ‘N Seek Foods	00-0000002	Sales	208,671
Hide ‘N Seek Foods	00-0000002	Exchange Gain/Loss realized	-2,229,104
Hide ‘N Seek Foods	00-0000002	Partnership Income/Loss	-59,869
Hide ‘N Seek Foods	00-0000002	Miscellaneous Income	156,146
Hide ‘N Seek Foods	00-0000002	Interco Consulting Fees	1,448,935

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
The Greek Playhouse	00-0000012	Partnership Income/Loss	220,747
Acme Food Corp	00-0000013	Sales	8,770
Acme Food Corp	00-0000013	Exchange Gain/Loss realized	-92,364
Acme Food Corp	00-0000013	Partnership Income/Loss	50,398,560
Acme Food Corp	00-0000013	Miscellaneous Income	-6,792
Hide 'N Seek Foods, Inc.	00-0000002	Total	50,053,700

Note: Dependencies should be attached at the entity level and rolled up to the consolidated return.

- Format 2 - The ItemizedOtherIncomeSchedule for the consolidated return contains a roll-up of the total from each entity.

TABLE 2-9: FORMAT 2

Corporation Name	EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods, Inc.	00-0000002	Total Other Income	-475,221
The Greek Playhouse	00-0000012	Total Other Income	220,747
Acme Food Corp	00-0000013	Total Other Income	50,308,174
Hide 'N Seek Foods, Inc.	00-0000002	Consolidated Total	50,053,700

Note: Dependencies should be attached at the entity level and rolled up to the consolidated return.

- Format 3 - The ItemizedOtherIncomeSchedule for the consolidated return contains a total of all subsidiaries by category

TABLE 2-10: FORMAT 3

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods, Inc.	00-0000002	Sales	217,441
Hide 'N Seek Foods	00-0000002	Exchange Gain/Loss	-2,321,468
Hide 'N Seek Foods	00-0000002	Partnership Income/Loss	50,559,438

Corporation Name	Corporation EIN	Other Income Type	Other Income Amount
Hide 'N Seek Foods	00-0000002	Miscellaneous Income	149,354
Hide 'N Seek Foods	00-0000002	Interco Consulting Fees	1,448,935

Note: Dependencies should be attached at the entity level and rolled up to the consolidated return.

2.8 MeF Transmission and Submission File Structures for Internet Filing (IFA) and Application-to-Application (A2A)

This section describes the transmission and submission file structures for the Internet Filing Application (IFA) and Application-to-Application (A2A) channels. Both channels use Simple Object Access Protocol (SOAP) with attachments.

For specific information on creating Application-to-Application Messages, refer to the MeF State and Trading Partners Reference Guide.

2.8.1 MeF Transmission File Structures for IFA

The number of submissions in the transmission file is limited to 100.

The transmission file for the IFA channel is a MIME (Multipurpose Internet Mail Extensions) multipart document that contains two parts and conforms to "SOAP 1.1 with attachments" standard. The first part of the multi-part document is the SOAP envelope and the second part is a SOAP attachment. The SOAP envelope contains transmission-level information, and the SOAP attachment contains one or more submissions. MIME boundaries separate the parts in the multi- part document.

The SOAP envelope consists of a SOAP header and a SOAP body. The SOAP header, also referred to as the transmission header in the MeF system, contains information about the transmitter and the transmission. The SOAP body, also referred to as the transmission manifest, contains a list of all submissions in the transmission file. Please refer to Figure 2-16 below.

The SOAP attachment in the transmission file is a ZIP file. This ZIP file, also referred to as Attachment ZIP file, is not compressed; it is simply ZIP archived (compression is turned off when this file is created). This Attachment ZIP file contains one or more submissions that are themselves ZIP Archive files. These ZIP files, also referred to as Submission ZIP files, are compressed.

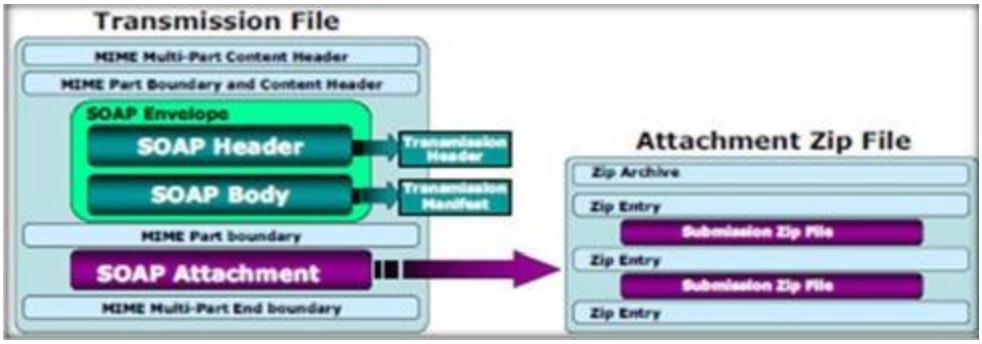
MeF incoming submission data is encapsulated in SOAP 1.1 with a single attachment. This single attachment will be an uncompressed zip container file. The single uncompressed zip container file may contain any number up to 100 compressed zip submission files, which is one level of nesting.

No more than one level of nesting is allowed. Each compressed zip submission file consists of one submission (return) and may not contain another zip file. The files in the zip archive can only be compressed a maximum of 250 times. Any zip archive file compressed more than 250 times the original file will trigger a virus error and the transmission will be rejected as a potential virus.

Each submission zip file may contain ONE of the following: a federal return, a state return, or a request for extension. The SOAP message (header and body) or a request for extension (with or without PDF attachments), the attachment is a zip archive containing from 1 to 100 zipped submissions.

The SOAP message (header and body) is never zipped. The attachment is zipped.

FIGURE 2-16: MeF TRANSMISSION FILE STRUCTURE FOR THE IFA CHANNEL



2.8.2 Submission File Structure for the IFA Channel

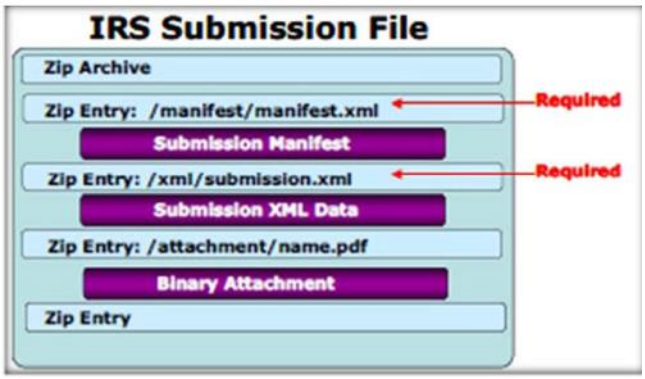
The IFA and A2A channels support transmission of both federal and state returns. An IRS submission consists of XML data and optional binary attachments (PDF Files), which are packaged and compressed into a zip file. The Zip file is also referred to as the Zip Archive; each entry in the file is referred to as the Zip Entry. Each IRS Submission ZIP file contains the following folders (directories), which are then packaged and compressed into a Zip file:

- /**manifest**. The manifest folder (archive directory) contains a manifest.xml file, which provides information about the Submission. This information includes, but is not limited to the ERO who composed the Submission, the Tax Year for which the IRS Submission is being filed, etc. The manifest directory must be present along with the file that contains data for this directory. The /manifest/manifest.xml is required in the submission. Please refer to the MeF State and Trading Partners Reference Guide for the structure of a State Submission and contents of the manifest.xml file.
- /**xml**. The xml folder (archive directory) contains the submission.xml file with the submission data in XML format. The xml archive directory must be present along with the files that contain data for this directory. The /xml/submission.xml is required.
- /**attachment**. The attachment directory contains binary attachment files. This directory is required only if there are binary attachments in the Submission. The attachment folder is an optional folder in a submission zip file.

The leading slash, "/" is optional. The submission will be accepted with or without the leading slash.

The structure of an IRS submission file for the IFA channel is depicted below.

FIGURE 2-17: IRS SUBMISSION FILE STRUCTURE FOR THE IFA CHANNEL



2.8.3 Creating a MeF Attachment

The steps below document how to create a SubmissionZip Archive.

This example uses the WinZip tool to generate an attachment containing one or more submissions.

2.8.3.1 Create Individual Submission Zip Archive(s)

1. Choose a local drive such as C:\ and create three folders: the first one should be named "manifest," the second named "xml," and the third named "attachment".
2. Generate the submission manifest and name it "manifest.xml." This should be copied to the C:\manifest\ directory. There must be a single manifest for each submission.
3. Generate the submission XML and copy it to the C:\xml\ directory. There must be only one XML file here.
4. Copy any PDF submission attachments into the C:\attachment\ directory. There can be zero or multiple PDF attachments in the directory.
5. Open the WinZip tool, and select "New."
6. Browse to the root of the local drive C:\ and type in the name of the submission archive.

Note: The name of the submission archive must match the SubmissionId.

If the SubmissionId in the manifest generated in Step 2 is 00123420120351234567, then the file name used for the archive here should be 00123420120351234567.zipNow add files to the archive using the WinZip Add dialog. First, browse to C:\manifest\ and select the manifest.xml file.

Note: The "Save full path info" option must be selected.

7. Next, browse to C:\xml\ and select the submission xml file. Again, ensure that the full path info is saved

8. Lastly, browse to C:\attachment\. This is an optional folder so there may not be any PDF attachments in the return. If there are any PDF attachments, select all of them. Again, ensure that the full path info is saved

9. Close WinZip and verify that the submission archive 00123420110351234567.zip has been saved to the root of the C:\ drive and contains the files just added

10. Delete the files in C:\manifest\, C:\xml\, and C:\attachment\

11. Repeat Steps 2 – 11 for all the submissions to be sent to MeF

2.8.3.2 Generate the MeF Attachment

The individual submission zip archives generated in the previous section must now be compiled into a single MeF attachment for the send submissions message. Again, the WinZip tool will be used to do this.

1. Open WinZip and select “New”

2. Browse to a location on the local drive to save the MeF attachment, then type in a file name for the MeF attachment

3. Now add files to the archive using the WinZip Add dialog. Browse to the root of the local drive C:\ and select all the individual submission archives that were generated in the previous section. Choose Compression option “None,” and then click on “Add”

4. Close WinZip and attach the ZIP file generated here to the MeF SendSubmissions message

Note: The submission IDs in the Send Submissions SOAP message must match the submission IDs in the file names for the individual submission archives. And as indicated earlier, each submission archive name must match the submission ID in its manifest file. Refer to the diagrams below for an example:

FIGURE 2-18: SOAP REQUEST MESSAGE WITH 3 SUBMISSIONS

```
**Please refer to sample MeF attachment included which contains three submissions –
SendSubmissions.P20101214111809.0500.00027.zip      **
SOAP Request Message contains:
<SendSubmissionsRequest      xmlns="http://www.irs.gov/a2a/mef/MeFTransmitterservice.xsd">
<SubmissionDataList>
<Count>3</Count>
<SubmissionData>
<SubmissionId>00007520103088001568 4</SubmissionId>
<ElectronicPostmark>2011-04-02T09:42:09-05:00</ElectronicPostmark>
</SubmissionData>
<SubmissionData>
<SubmissionId>00007520100080015685</SubmissionId>
<ElectronicPostmark>2011-04-02T09:53:09-05:00</ElectronicPostmark>
</SubmissionData>
<SubmissionData>
<SubmissionId>00007520100080015686</SubmissionId>
<ElectronicPostmark>2011-04-02T10:11:09-05:00</ElectronicPostmark>
</SubmissionData>
</SubmissionDataList>
```

FIGURE 2-19: MeF ATTACHMENTS

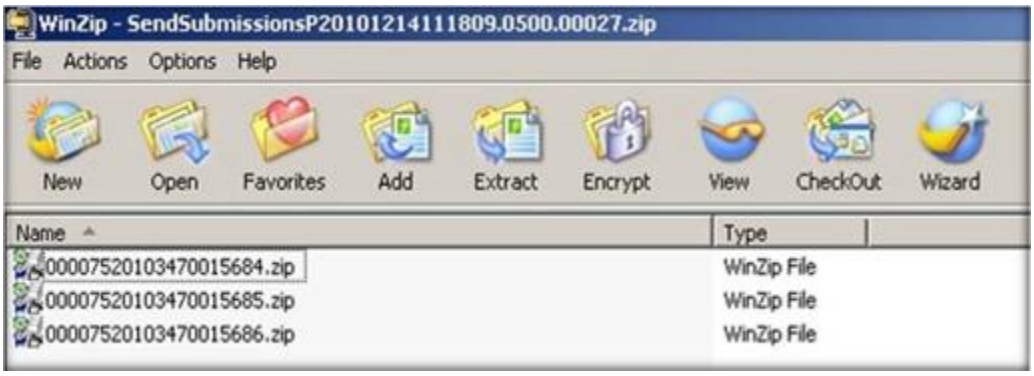


FIGURE 2-20: THIRD SUBMISSION ARCHIVE-000075200103470015686

FIGURE 2-21: MANIFEST.XML FOR THIRD SUBMISSION ARCHIVE – 00007520103470015686.ZIP

```
<IRSSubmissionManifest xmlns="http://www.irs.gov/efile" xmlns:efile="http://www.irs.gov/efile">
<SubmissionId>00007520103470015686</SubmissionId>
<EFIN>000075</EFIN>
<GovernmentCode>IRS</GovernmentCode>
<SubmissionType>1120</SubmissionType>
<TaxYear>2010</TaxYear>
<TaxPeriodBeginDate>2010-01-01</TaxPeriodBeginDate>
<TaxPeriodEndDate>2010-12-31</TaxPeriodEndDate>
<EIN>000000001</EIN>
</IRSSubmissionManifest>
```

2.8.4 MeF Transmission File Structures for Application-to-Application (A2A)

A2A uses SOAP with Hypertext Transfer Protocol (HTTP) binding for the transmission file, which are SOAP messages that are transported using HTTPS. All service requests are SOAP Messages. A service request (message) or its response may or may not have an attachment. For detailed information about SOAP messages, refer to the MeF State and Trading Partners Reference Guide. MIME and MTOM encoding are used for A2A.

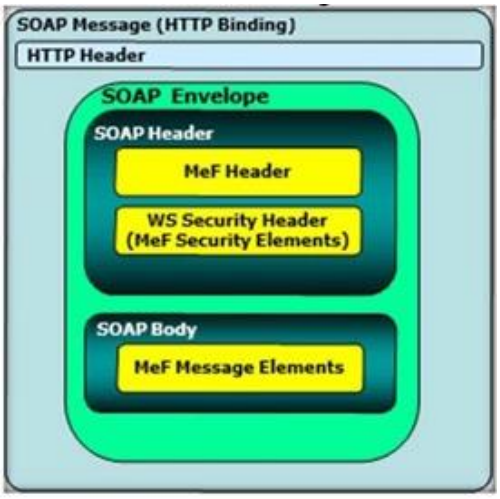
2.8.4.1 SOAP Message Without Attachments.

This Web Service SOAP message contains the following:

- HTTP Headers
- A SOAP Envelope containing the following:
- SOAP header containing the following elements:
    - A MeF header that contains message and transmitter identifying information. This header must be included in each message.
    - A WS Security Header that contains security related information. This header must be included in each message.
- A Soap body that includes the message elements.

FIGURE 2-22: BASIC SOAP MESSAGE STRUCTURE OR HTTP BINDING

SOAP Message

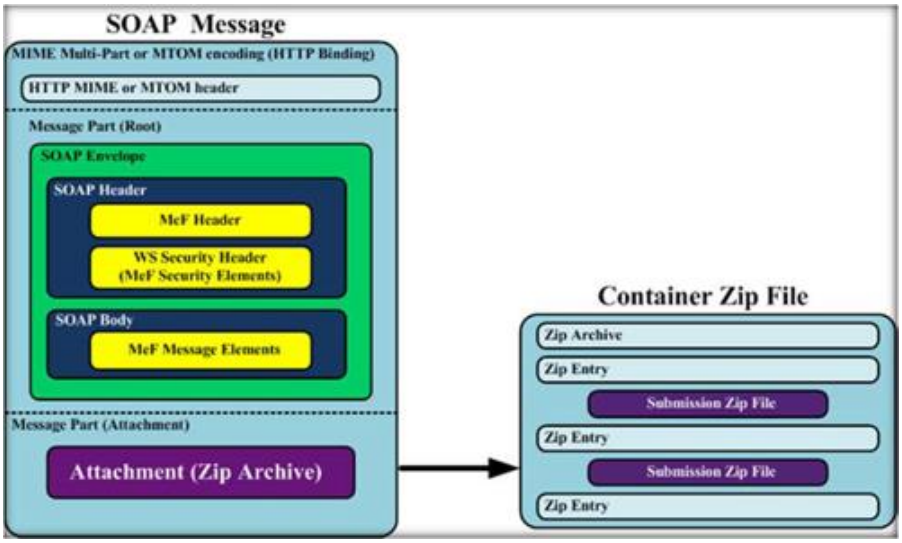


2.8.4.2 Messages with Attachments

The SendSubmission service request is used to transmit submissions. It can have one and only one attachment. This attachment must be an uncompressed zip file called the container zip file. The container zip file can contain from 1 to 100 compressed zip files. Each compressed zip file contains one federal or state submission.

The GetNewSubmissions service request is used by state agencies to retrieve state returns. The responses to the GetNewSubmissions series of service requests have the same attachment structure. Each submission is in its own compressed zip file and these zip files are attached to the response in one uncompressed container zip file.

FIGURE 2-23: MeF TRANSMISSION FILE STRUCTURE FOR THE A2A CHANNEL



2.8.5 MeF State Submission File Structure for Application-to-Application

Transmitters can transmit federal and state submissions using Web Services. A state submission contains XML data and optional binary attachments. The state return may also contain a copy of part or all the taxpayer's federal return. The state determines what part of the federal return the taxpayer should include in the state submission. Like a federal submission, the state submission must be zipped into its own file and then placed into the container zip file. The container zip file is then attached to the SendSubmissions service request. Federal and state submissions can be included in the same attachment (container zip file) each in their own zip file.

Each submission contains the following folders (directories), which are then packaged and compressed into a zip file:

- /manifest. The manifest folder (directory) contains a manifest.xml file, which provides information about the state submission. This information includes, but is not limited to, the ERO who composed the Submission, the Tax Year for which the IRS Submission is being filed, etc.
- The manifest directory must be present along with the files that contain data for this directory.
- The/manifest/manifest.xml is required in the submission. Please refer to the MeF State and Trading Partners Reference Guide for the structure of a State Submission and contents of the manifest.xml file.
- /xml. The xml directory contains the submission.xml file with the state submission data in XML format. The xml directory must be present along with the files that contain data for this directory. The /xml/submission.xml is required in the submission.
- /attachment. The attachment directory contains binary attachment files. This directory is required only if there are binary y attachments in the Submission. The attachment folder is an optional folder in a submission zip file.

- /irs/xml. An optional archive directory. If it exists it contains all or part of the federal submission, whichever the state requires.
- /irs/attachment. Another optional directory. If it exists, it contains any PDF documents attached to the federal submission.

The leading slash, "/" is optional. The submission will be accepted with or without the leading slash.

Note: A federal or state submission must include the /manifest and /xml archive directories and may include an optional /attachment directory. If the submission is a federal submission the manifest will contain a federal submission manifest, the /xml archive directory will contain the federal submission, and the /attachment directory will contain PDF documents attached to the federal submission, if there are any. If the submission is a state submission, the same archive directories will contain the state submission manifest, state submission, and PDF documents attached to state submission respectively. In addition to these archive directories, a state submission may also include optional /irs/xml and /irs/attachment archive directories. If present, they contain the federal submission and PDF documents attached to the federal submission.

Refer **to Section 2.8.3** Creating an MeF Attachment, for additional guidance. For more information on the transmission and submission file structure, refer to the MeF State and Trading Partners Reference Guide.

2.9 Version Control for MeF Schemas and Business Rules

The IRS created a set of XML Schemas for the following tax returns, (Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, 945, 1040, 1040-SR, 1040-SS(PR), 1040-NR, 1041, 1120, 1120-F, 1120-S, 1120- POL, 1065, 990, 990-EZ, 990-N, 990-PF, 720, 2290 and 8849), extensions (Forms 4868, 2350, 7004 and 8868), miscellaneous forms (Forms 56, 9465 and 94x On-Line Signature PIN Registration), transmission file, and acknowledgement file. Each schema version also has a corresponding set of Business Rules that are used during MeF validation.

2.9.1 Schema and Business Rules Updates

Each year, new tax legislation and/or improvements to IRS programs impact the IRS forms and processing procedures. The IRS evaluates these changes to determine if updates to the XML Schemas and Business Rules are necessary. Once the changes have been incorporated, the IRS publishes the XML Schemas and Business Rules.

When schemas are released, the IRS will identify when the schemas are available in the Assurance Testing System (ATS) and Production environments. Software Developers are not required to retest when new schemas (minor or major) are posted. However, we strongly recommend the use of ATS to retest when you update your software with new schema changes.

Note: If there are critical changes required due to late legislative changes, national disasters, or errors identified during testing or production, the IRS may issue updated XML Schemas and Business Rules after December and during the Processing Year.

Schema Distribution is now through the Registered User Portal and the e-Services Mailbox. This mailbox is part of the Secure Object Repository (SOR). Users will access their mailbox in their existing e-Services account to pick up the schema and business rule packages.

2.9.2 General Information about Version Numbers

Each version of the XML Schemas and the corresponding Business Rules has a unique version number. It is important to note the following principles regarding version numbers:

- Each tax return's schema version has an associated set of Business Rules with the same number. This ensures that each updated schema version includes an updated set of Business Rules.
- The "returnVersion" attribute of the "Return" element (the root element) identifies the version of the schema for each return type.
- **Example:** The "returnVersion" from the 1120.xsd file shown below identifies the schema version as 2015v1.0.

FIGURE 2-24: PARTIAL "RETURN" ELEMENT FROM 1120.XSD FILE

```
<xsd:element name="Return">
                (Note: information removed for formatting purposes only)
        <xsd:complexType>
                <xsd:sequence>
                (Note: information removed for formatting purposes only)
                <xsd:attribute name="returnVersion" type="StringType" use="required" fixed="2015v1.0">
                        <xsd:annotation>
                          <xsd:documentation>Return    Version</xsd:documentation>
                        </xsd:annotation>
                </xsd:attribute>
```

- Each Business Rule document's version number identifies the version of the Business Rules
- The Active Validating Schema Version will be the most recent schema version listed on IRS.gov. The IRS will provide the "Start" dates when Schemas are available in Production and ATS. These "Start" dates also represent when the latest schema posted becomes the active validating schema

Note: In rare circumstances, there may be more than one active validating schema version. In this instance, the validation may occur on either the most recent schema version or a designated earlier version. IRS will identify multiple active validating schema versions on the schema Web pages.

2.9.3 Version Numbering Scheme

The version number includes:

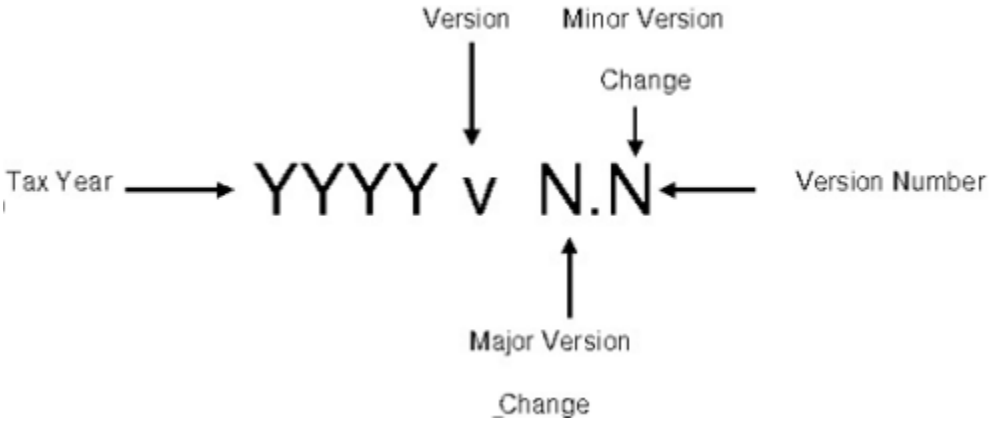
- the Tax Year for which the schema and Business Rule document applies (YYYY)
- the lower-case version initial (v)
- the two-digit version number (N.N)

When the version number reaches 10 or more in a given Processing Year, the number will include two-digits to the right and to the left of the decimal as needed (NN.NN).

The version number of MeF Business Rules that are invoked for the MeF XML Schemas will always have the same version number as the schema version, thereby, providing a mechanism that aligns the various versions of Schemas with their applicable Business Rules.

Figure 2-25 below is an example of the structure used for version numbers for yearly returns:

FIGURE 2-25: MeF VERSION NUMBER DIAGRAM



The above diagram is for yearly returns. Version numbers for quarterly returns will include “Q” and the quarter number after the Tax Year.

Example: A 3rd quarter return for Form 720 TY2022 will be shown as 2021Qx v N.N

The examples below illustrate how the version number changes every Tax Year. New versions are generated when changes are necessary to the tax return’s XML schema structure, content, and Business Rules. Each change increases the version number when the new version is published. Major changes increase the left digit and minor changes increase the right digit.

Note: If only minor changes occur, Software Developers are not required to use the new version. If the major number changes, all software must reflect the new version.

Example:

- **A new Tax Year:** The Tax Year part of the version number will change with each subsequent Tax Year and the version number is usually reset to 1.0. This is a major version change.
- **Additions, deletions and/or changes to a schema’s data elements:** This includes any schema modification to a form and/or attachment. Even if the tax return’s Business Rules were not affected by the additions, deletions and changes to the tax return’s Schemas, the Business Rule’s version number will be changed to maintain the alignment between the Schemas and the applicable Business Rules.
- **Form family:** If the 1120 version number changes, then the 1120-F and 1120-S version number will also change unless otherwise noted on irs.gov.
- **Additions, deletions and/or changes to the Business Rules:** Even if the Business Rule change(s) did not affect the tax return’s schema, the tax return’s schema version will be changed to maintain the alignment between the tax return’s schema and the applicable Business Rules.

2.9.3.1 Continuous use Schemas

Forms 56, 9465 and 94x On-Line Signature PIN Registration are continuous use forms and are not associated with pre-defined tax years. The schema versioning for these submissions will be CUv1.0. “CU” = Continuous Use. The major and minor pieces of the schema versioning are the same as tax returns and extensions. In general, there will only be one schema version for the Form 56, 9465 and 94x On-Line Signature PIN Registration. When the form or schema changes, the next version will be a major version.

2.9.4 Validating Schema Versions

Throughout the year, multiple versions of XML Schemas and Business Rules are released. Depending on if the schema change is major or minor; MeF may not require the schema version found in the return data to match the schema version used by MeF during validation. In general, there is always one active validating schema version for each return type in a Tax Year. In rare circumstances, there may be more than one active validating schema version.

Minor Schema Changes – When the IRS issues revised Schemas for a return type and changes the increment for the minor number, MeF will continue to accept returns composed using previous schema versions. When the minor number is changed, the IRS allows Software Developers to decide for themselves whether they need to use the new version or not based on what is included in their tax preparation software and what changes were made to the Schemas.

Example: If the change affects a form or field you do not support, then you may elect not to use the newest version. Returns may be composed using previous published schema versions, but the IRS will only validate against the “active validating schema version” when the return is processed.

Example: If the current schema version is 2015v1.0 and the schema change is minor, the IRS will assign the new number 2015v1.1. The active validating schema version is 2015v1.1. MeF will continue to accept returns composed using version 2015v1.0. However, all returns (whether composed with version 2015v1.0 or 2015v1.1) will be validated with the new version, 2015v1.1.

Major Schema Change – When the IRS issues revised Schemas for a return type and changes the increment for the major number, all returns must be composed using the new version number. If returns are composed using previously published schema versions, they will not validate against the active validating schema version when the return is processed.

Example: If the current version is 2021v1.1 and it is decided by the IRS, it can no longer accept returns composed using schema version 2021v1.1 (or 2021v1.0), it will assign the new number 2021v2.0. The active validating schema version is 2021v2.0. Returns submitted with 2021v1.1 (or 2021v1.0) will be rejected for using an unsupported schema version.

Software Developers and Transmitters should select the applicable form type on the **Modernized e-file (MeF) Schemas and Business Rules** page to get information about all active and prior year Schemas and Business Rules used by the MeF Production and Assurance Testing Systems (ATS).

2.9.5 Example of Schema Versioning

Figure 2-26 below is a sample table of schemas listed on irs.gov. The Schema/Business Rules tables will include the Start dates and End dates, if applicable, for ATS and Production.

TABLE 2-11: SCHEMA VERSIONING

	Version	Date Posted	ATS Dates	Production Dates
Additional Minor Version	2021v2.2	12/4/2021	Start Date: 12/28/2021	Start Date: 1/9/2021
Minor Version	2021v2.2	10/29/2021	Start Date: 12/14/2021 End Date: 12/27/2021	N/A
Major Version	2021v2.0	9/8/2021	Start Date: 11/02/2021 End Date: 12/13/2021	N/A
Initial Version	2021v2.2	7/20/2021	N/A	N/A

Initial Version – On 7/20/2021, the IRS issued the initial schema version, 2021v2.2

Major Version (used in ATS) – On 9/8/2021, the IRS issued a major schema version 2021v.2.0. Used for ATS testing starting 10/12/2021.

Minor Version – On 10/29/2021, the IRS issued a minor schema version 2021v2.2, due to minor changes that affected the Schema and Business Rules.

Additional Minor Version - On 12/4/2021, the IRS issued an updated Schema and Business Rule version 2021v2.2.

After Production opens, the IRS strives to limit the number of Schema and/or Business Rule revisions.

2.10 MeF XML Schema File Structures

This section describes the MeF XML Schema file structure and how the Schemas will be packaged as of the date this publication was issued. Each program has its own file structure and is packaged separately. You should check for periodic updates at the Websites shown in **Section 2.9.4.**

Schemas for a given return family are bundled into one package; likewise, Schemas for each extension are bundled into separate packages.

There are 19 separate schema packages for the following:

- Forms 1040, 1040-SS(PR) and 1040-NR

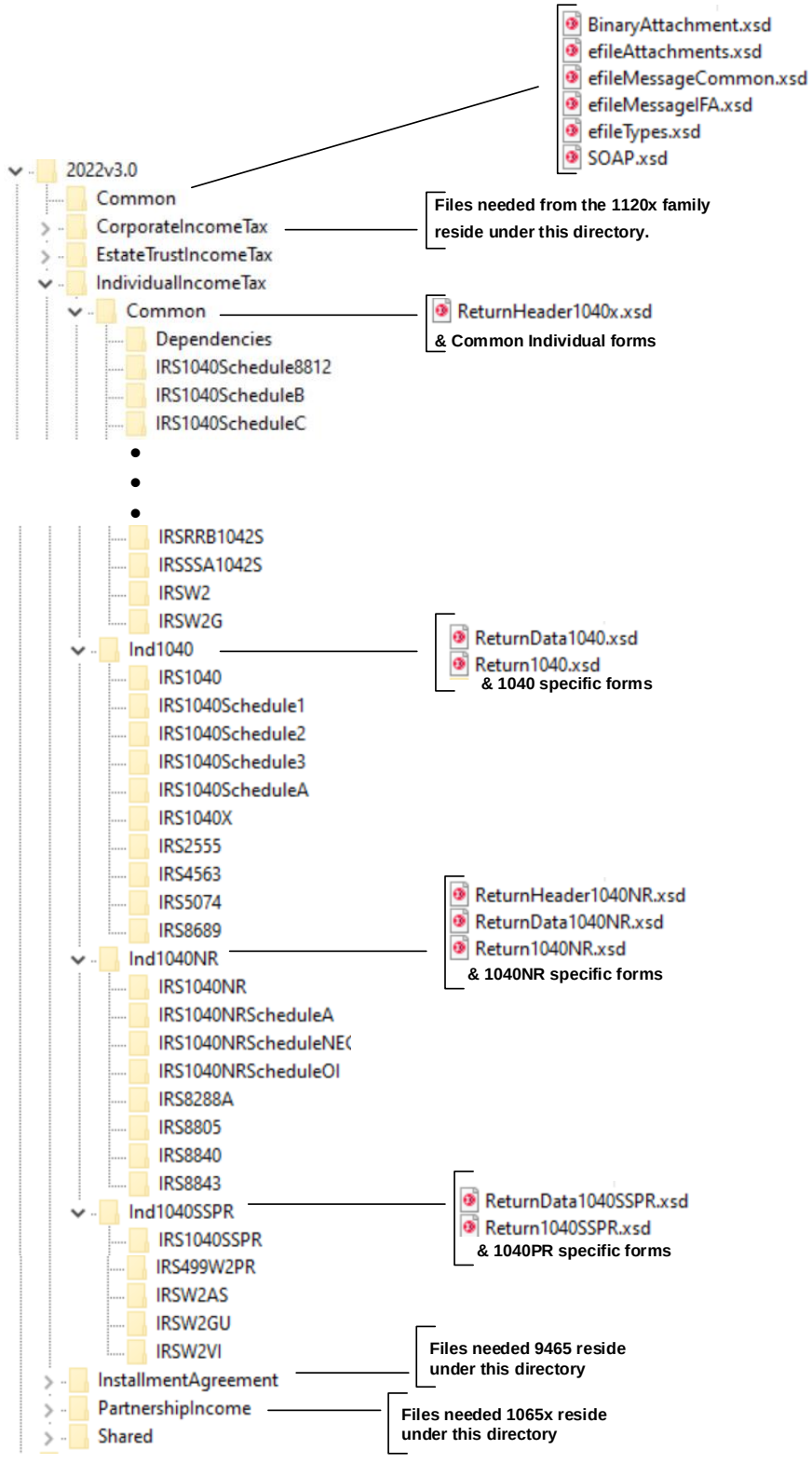
- Form 1041
- Form 1042
- Form 1065
- Forms 1120, 1120-F, and 1120-S
- Form 1120-POL
- Form 2290
- Form 2350
- Form 4868
- Form 56
- Form 7004
- Form 720
- Form 8849
- Form 8868
- Forms 940, 940-PR, 943, 943-PR, 944, and 945
- Forms 941, 941-PR, and 941-SS
- 94x On-Line Signature PIN Registration
- Forms 990, 990-EZ, and 990-PF
- Form 990-N
- Form 9465a
- There are 36 Business Rule files:
- A Business Rules file accompanies each parent form listed above.
- Separate subsets of Business Rules were developed for Forms 1120, 1120-F, 1120-S amended returns and 94x On-Line Signature PIN Registration.

The following pages provide a diagram of the schema structures for some of the forms listed above.

Note: Form 1040 XML Schema File Structure has been truncated to fit a single page. Both Common and IND1040 folders content have been reduced due to size.

2.10.1 Form 1040 XML Schema File Structure

FIGURE 2-26: FORM 1040 PACKAGE

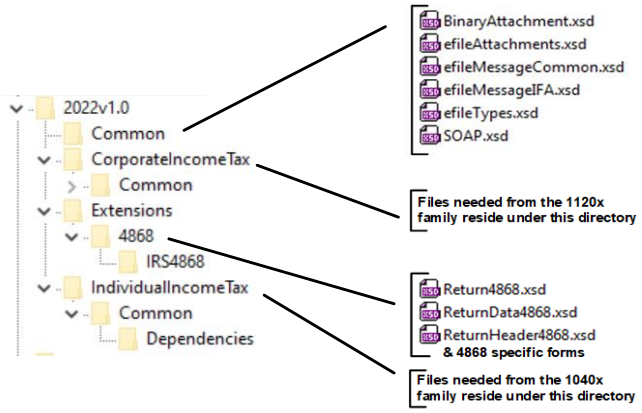


2021vN.N is the top-level directory of the Schemas for the Tax Year 2021, where N.N is the two- digit version number. It contains the following folders:

- Common contains the XML Schemas that are common to all MeF return/extension types. It contains the following XML Schemas:
- SOAP.xsd defines the XML structure of the SOAP envelope, SOAP header and the SOAP body.
- efileMessageCommon.xsd, efileMessageEMS.xsd, efileMessageIFA.xsd and efileAttachments.xsd define the transmission header, transmission manifest and the acknowledgement XML structures.
- efileTypesefileTypes.xsd defines the global data types for MeF Schemas.
- BinaryAttachment.xsd defines the content model for the binary attachment XML Document.
- IndividualIncomeTax is the top-level directory of the 1040 Individual Filer schema.
- It contains the following folder:
- Common (truncated above) is a top-level directory for Schemas for all attachments and forms shared among 1040 (supported and future) return types. It contains the following:
- ReturnHeader1040x.xsd defines the structure and global data elements for the Form 1040 return.
- Dependencies, which contain Schemas for the supporting XML documents/attachments common to 1040, return types.
- Various Shared Form directories, which each contain the Schemas for the shared forms and supporting XML documents/attachment(s) between 1040 return types.
- IND1040 (truncated above) is a directory for Form 1040 specific Schemas not included in the above directories. It contains the following:
- Return1040.xsd defines the XML structure for the return and wraps around the ReturnHeader1040 and ReturnData1040 XML documents in a transmission file.
- ReturnData1040.xsd defines the content model for a Form 1040 return. This includes defining all XML forms and schedules in the return.
- IND1040-NR (truncated above) is a directory for Form 1040-NR specific Schemas not included in the above directories. It contains the following:
- ReturnHeader1040-NR.xsd defines the structure and global data elements for the Form 1040-NR return.
- Return1040-NR.xsd defines the XML structure for the return and wraps around the ReturnHeader1040-NR and ReturnData1040-NR XML documents in a transmission file.
- ReturnData1040-NR.xsd defines the content model for a Form 1040-NR return. This includes defining all XML forms and schedules in the return.
- **CorporateIncomeTax,** is a hierarchy of Corporate (1120x) Schemas used by Individual Filer Schemas.

2.10.2 Form 4868 XML Schema File Structure

FIGURE 2-27: FORM 4868 PACKAGE



2021vN.N is the top-level directory of the Schemas for the Tax Year 2021, where N.N is the two- digit version number. It contains the following folders:

Common contains the XML Schemas that are common to all MeF return/extension types. It contains the following XML Schemas:

- SOAP.xsd defines the XML structure of the SOAP envelope, SOAP header and the SOAP body.
- efileMessageCommon.xsd, efileMessageEMS.xsd, efileMessageIFA.xsd and efileAttachments.xsd define the transmission header, transmission manifest and the acknowledgement XML structures.
- efileTypes.xsd defines the global data types for MeF Schemas.
- BinaryAttachment.xsd defines the content model for the binary attachment XML Document.

Extensions are the top-level directory of the Individual Extension Filer Schemas. It contains the following folder:

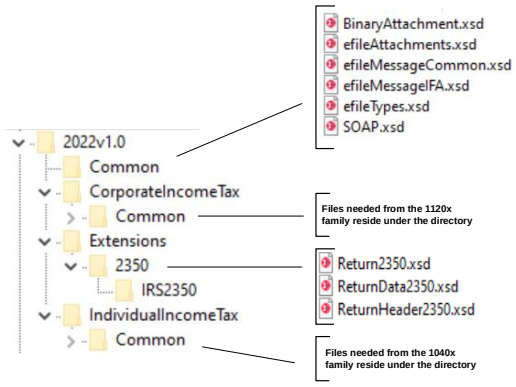
- 4868 is a directory for Form 4868 specific Schemas. It contains the following:
    - Return4868.xsd defines the XML structure for the return and wraps around the ReturnHeader4868 and ReturnData4868 XML documents in a transmission file.
    - ReturnData4868.xsd defines the content model for a Form 4868 return. This includes defining all XML forms and schedules in the return.
    - ReturnHeader4868.xsd defines the structure and global data elements for the Form 4868 return.

CorporateIncomeTax, is a hierarchy of Corporate (1120x) Schemas used by Individual Extension Filer Schemas.

IndividualIncomeTax, is a hierarchy of Individual (1040/1040-NR) Schemas used by Individual Extension Filer Schemas.

2.10.3 Form 2350 XML Schema File Structure

FIGURE 2-28: FORM 2350 PACKAGE



2021vN.N is the top-level directory of the Schemas for the Tax Year 2021, where N.N is the two- digit version number. It contains the following folders:

Common contains the XML Schemas that are common to all MeF return/extension types. It contains the following XML Schemas:

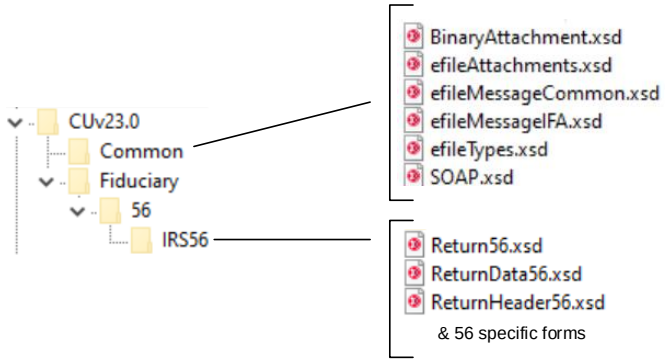
SOAP.xsd defines the XML structure of the SOAP envelope, SOAP header and the SOAP body. efileMessageCommon.xsd, efileMessageEMS.xsd, efileMessageIFA.xsd and efileAttachments.xsd define the transmission header, transmission manifest and the acknowledgement XML structures. efileTypes.xsd defines the global data types for MeF Schemas.

BinaryAttachment.xsd defines the content model for the binary attachment XML Document. Extensions are the top-level directory of the Individual Extension Filer Schemas. It contains the following qgjBOGqS2folder:

- 2350 is a directory for Form 2350 specific Schemas. It contains the following:
- Return2350.xsd defines the XML structure for the return and wraps around the ReturnHeader2350 and ReturnData2350 XML documents in a transmission file.
- ReturnData2350.xsd defines the content model for a Form 2350 return. This includes defining all XML forms and schedules in the return.
- ReturnHeader2350.xsd defines the structure and global data elements for the Form 2350 return.
- **CorporateIncomeTax**, is a hierarchy of Corporate (1120x) Schemas used by Individual Extension Filer Schemas.
- **IndividualIncomeTax,** is a hierarchy of Individual (1040) Schemas used by Individual Extension Filer Schemas.

2.10.4 Form 56 XML Schema File Structure

FIGURE 2-29: FORM 56 PACKAGE



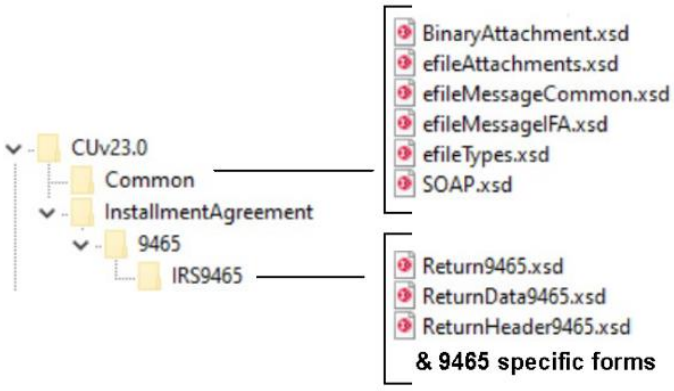
CUvN.N is the top-level directory of the Schemas for the Processing Year 2023, where CU is Continuous Use and N.N is the two-digit version number. It contains the following folders:

Common contains the XML Schemas that are common to all MeF return/extension types. It contains the following XML Schemas:

- SOAP.xsd defines the XML structure of the SOAP envelope, SOAP header and the SOAP body.
- efileMessageCommon.xsd, efileMessageEMS.xsd, efileMessageIFA.xsd and efileAttachments.xsd define the transmission header, transmission manifest and the acknowledgement XML structures.
- efileTypes.xsd defines the global data types for MeF Schemas.
- BinaryAttachment.xsd defines the content model for the binary attachment XML Document.
- 56 is a directory or Form 56 specific Schemas. It contains the following:
- Return56.xsd defines the XML structure for the return and wraps around the ReturnHeader56 and ReturnData56 XML documents in a transmission file.
- ReturnData56.xsd defines the content model for a Form 56 return. This includes defining all XML forms and schedules in the return.
- ReturnHeader56.xsd defines the structure and global data elements for the Form 56 return.

2.10.5 Form 9465 XML Schema File Structure

FIGURE 2-30: FORM 9465 PACKAGE



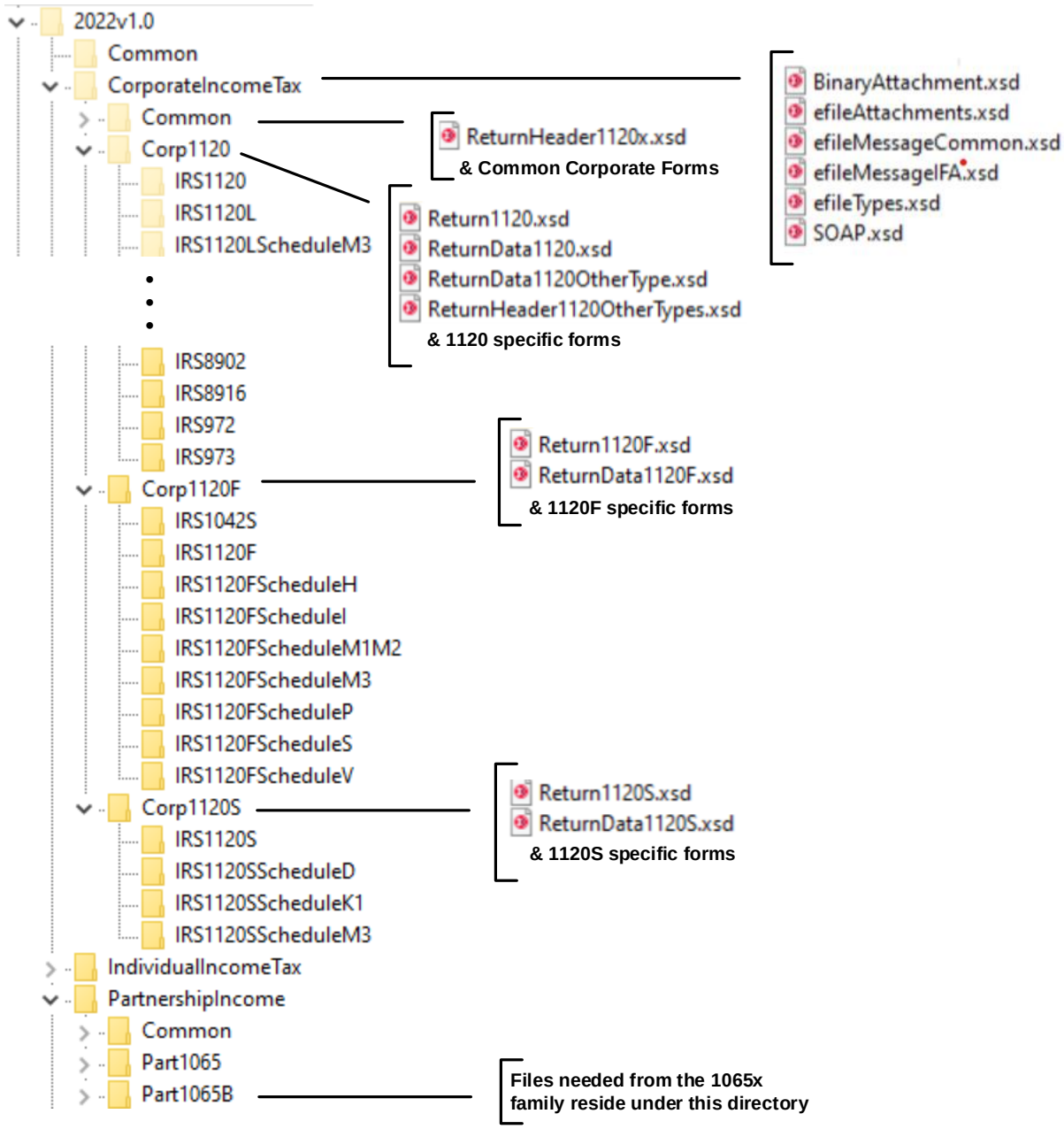
CUvN.N is the top-level directory of the Schemas for the Processing Year 2023, where CU is Continuous Use and N.N is the two-digit version number. It contains the following folders:

Common contains the XML Schemas that are common to all MeF return/extension types. It contains the following XML Schemas:

- SOAP.xsd defines the XML structure of the SOAP envelope, SOAP header and the SOAP body.
- efileMessageCommon.xsd, efileMessageEMS.xsd, efileMessageIFA.xsd and efileAttachments.xsd define the transmission header, transmission manifest and the acknowledgement XML structures.
- efileTypes.xsd defines the global data types for MeF Schemas.
- BinaryAttachment.xsd defines the content model for the binary attachment XML Document.
- 9465 is a directory for Form 9465 specific Schemas. It contains the following:
- Return9465.xsd defines the XML structure for the return and wraps around the ReturnHeader9465 and ReturnData9465 XML documents in a transmission file.
- ReturnData9465.xsd defines the content model for a Form 9465 return. This includes defining all XML forms and schedules in the return.
- ReturnHeader9465.xsd defines the structure and global data elements for the Form9465 return.

2.10.6 Forms 1120/1120-F/1120-S XML Schema File Structure

FIGURE 2-31: FORM 1120/1120-F/1120-S



2021vN.N is the top-level directory of the Schemas for the Tax Year 2021, version “N.N” is the two-digit version number. It contains the following folders:

Common, which contains the XML Schemas that are common to all MeF return and extension types. It contains the following:

- BinaryAttachment.xsd, which defines the binary attachment document XML structure

- efileAttachments.xsd, which defines the attachment document XML structure
- efileMessageCommon.xsd, which defines the transmission header, transmission manifest, and acknowledgement XML structures for the basic message
- efileMessageIFA.xsd, which defines the transmission header, transmission manifest, and acknowledgement XML structures for the IFA channel
- efileTypes.xsd, which defines the global data types for MeF Schemas.
- SOAP.xsd, which defines the XML structure of the SOAP envelope, SOAP header and the SOAP body.

CorporateIncomeTax, which is a directory for corporate income related (1120/1120-F/1120-S) Schemas. It contains the following folders:

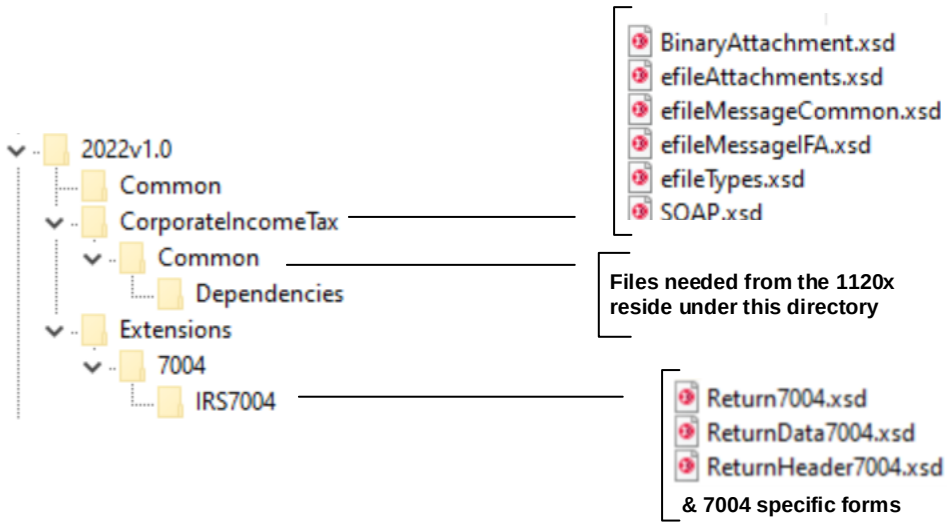
- Common, which is a top-level directory for Schemas for all attachments and forms shared among forms 1120, 1120-F and 1120-S return types. It contains the following:
    - ReturnHeader1120x.xsd, which defines the structure and global data elements for the 1120, 1120-F, and 1120-S tax returns.
    - Dependencies, which contain Schemas for the supporting XML documents/attachments common to 1120, 1120-F, and 1120-S return types.
    - Various Shared Form directories, which each contain the Schemas for the shared forms and supporting XML documents/attachments between 1120, 1120-F, and 1120-S return types.
- Corp1120, which contains Schemas specific to the 1120 return type. It contains the following:
    - Return1120.xsd, which defines the XML structure for the tax return and wraps around the ReturnHeader1120x, ReturnData1120, ReturnData1120OtherType, and ReturnHeader1120OtherTypes XML documents in a transmission file.
    - ReturnData1120.xsd, which defines the content model for an 1120 or an 1120 consolidated tax return. This includes defining all XML forms and schedules in the tax return.
    - ReturnData1120OtherType.xsd, which defines the content model for an 1120 parent; 1120, 1120L, and 1120PC subsidiary; 1120, 1120L, and 1120PC sub- consolidated; 1120, 1120L, and 1120PC eliminations; and 1120, 1120L, and 1120PC adjustments tax returns. This includes defining all XML forms and schedules in the tax return.
    - ReturnHeader1120OtherTypes.xsd, which defines the content of the ReturnHeader element for the 1120 parent; 1120, 1120L, and 1120PC subsidiary; 1120, 1120L, and 1120PC subconsolidated; 1120, 1120L, and 1120PC eliminations; and 1120, 1120L, and 1120PC adjustments tax returns.
    - List of all form folders not shared with the 1120-F and 1120-S, which contain the Schemas for the forms and supporting XML documents/attachments that are specific for the 1120 return type.
- Corp1120-F, which contains Schemas specific to the 1120-F return type. It contains the following folders:

- Return1120-F.xsd, which defines the XML structure for the 1120-F tax return and wraps around the ReturnHeader1120x and ReturnData1120-F XML documents in a transmission file.
- ReturnData1120-F.xsd, which defines the content model for an 1120-F tax return. This includes defining all XML forms and schedules in the tax return.
- List of all form folders not shared with the 1120 and 1120-S, which contain the Schemas for the forms and supporting XML documents/attachments that are specific for the 1120-F return type.

- Corp1120-S, which contains Schemas specific to the 1120-S return type. It contains the following folders:
  - Return1120-S.xsd, which defines the XML structure for the 1120-S tax return and wraps around the ReturnHeader1120x and ReturnData1120-S XML documents in a transmission file.
  - ReturnData1120-S.xsd, which defines the content model for an 1120-S tax return.
  - List of all form folders not shared with the 1120 and 1120-F, which contain the Schemas for the forms and supporting XML documents/attachments that are specific for the 1120-S return type
- PartnershipIncome, which is a directory for partnership income related (1065) Schemas. It contains the following folders that contain common forms shared with 1120/1120-F/1120-S:
- Common, which is a top-level directory for Schemas for all attachments and forms that are shared among forms common to 1120/1120-F/1120-S and 1065 return types. It contains the following:
- Various Shared Form directories, which each contain the Schemas for the shared forms and supporting XML documents/attachments between 1120/1120-F/1120-S and 1065 return types.

2.10.7 Form 7004 XML Schema File Structure

FIGURE 2-32: FORM 7004 PACKAGE



2021N.N is the top-level directory of the Schemas for the Tax Year 2021, version "N.N" is the two-digit version number.

Note: the reference to Tax Year is a means of controlling version releases each Processing Year. Form 7004 is not issued each Tax Year therefore, does not have a Tax Year.

2021VN.N contains the following folders:

Common, that contains the XML Schemas that are common to all MeF return and extension types. It contains the following:

- BinaryAttachment.xsd, which defines the binary attachment document XML structure
- efileAttachments.xsd, which defines the attachment document XML structure
- efileMessageCommon.xsd, which defines the transmission header, transmission manifest, and acknowledgement XML structures for the basic message.
- efileMessageIFA.xsd, which defines the transmission header, transmission manifest, and acknowledgement XML structures for the IFA channel.
- efileMessage.xsd, which defines the transmission header, transmission manifest and the acknowledgement XML structures.
- efileTypes.xsd, which defines the global data types for MeF Schemas.
- SOAP.xsd, which defines the XML structure of the SOAP envelope, SOAP header and the SOAP body

CorporateIncomeTax, which is a directory for corporate income related (1120/1120-F/1120-S) Schemas and shared payment Schemas. It contains the following folders:

- Common, a top-level directory for Schemas for all attachments shared among forms common to 1120, 1120-F, 1120-S, and 7004 return types. It contains the following folder:
    - Dependencies, which contain Schemas for the supporting XML documents/attachments common to 7004 and/or the 1120/1120-F/1120-S return types. It includes the following:
    - IRSPayment.xsd, which defines the XML structure of payments.
    - MixedStraddleAccountElectionStatement, which defines XML schema for extension type elections.

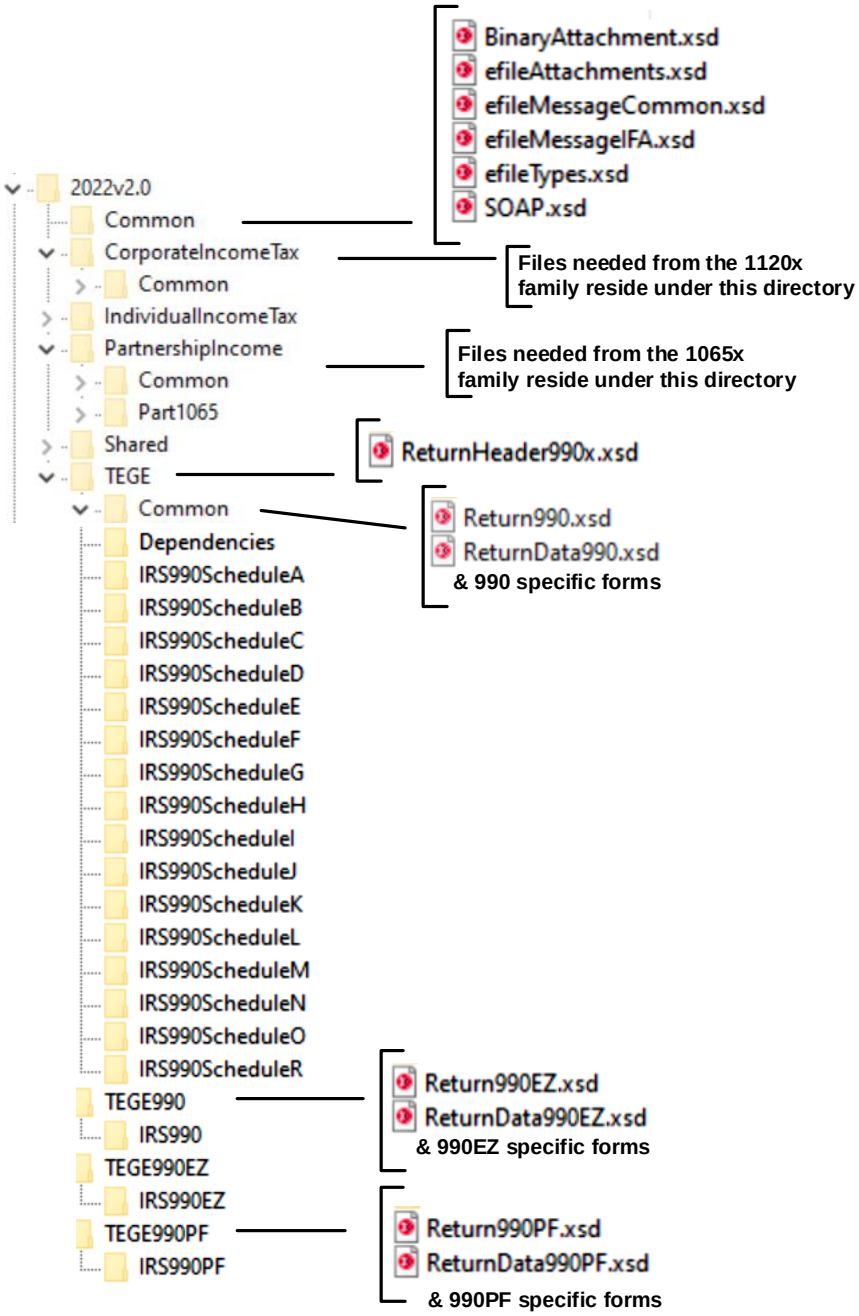
Extensions, which is a directory for extension forms (7004/8868) Schemas and contains the following:

- 7004, which is a top-level directory for Schemas for all forms and attachments shared among forms Common to 7004 return types. It contains the following:
    - ReturnHeader7004.xsd, which defines the structure and global data elements for the 7004 return.
    - ReturnData7004.xsd, which defines the common content of the ReturnHeader element for the 7004 return.
    - Return7004.xsd, which defines the XML structure for the 7004 return and wraps around the ReturnHeader and ReturnData7004 XML documents in a transmission file.

- IRS7004, which contains Schemas specific to the 7004 return type. It contains the following:
  - ConsolidatedGroupMemberSchedule, which defines the XML structure of the Consolidated Group Member Schedule.
  - IRS7004.xsd, which defines the XML structure of the 7004 return

2.10.8 Exempt Organization Forms XML Schema File Structure

FIGURE 2-33: FORMS 990/990-EZ/990-PF PACKAGE



2021vN.N is the top-level directory of the Schemas for Tax Year 2021, version "N.N" is the two-digit version number. It contains the following folders:

Common contains the XML Schemas that are common to all MeF return/extension types:

- SOAP.xsd defines the XML structure of the SOAP envelope, SOAP header and the SOAP body.
- efileMessageCommon.xsd, efileMessageIFA.xsd and efileAttachments.xsd define the transmission header, transmission manifest and the acknowledgement XML structures.
- efileTypes.xsd defines the global data types for MeF Schemas.
- BinaryAttachment.xsd defines the content model for the binary attachment XML Document.

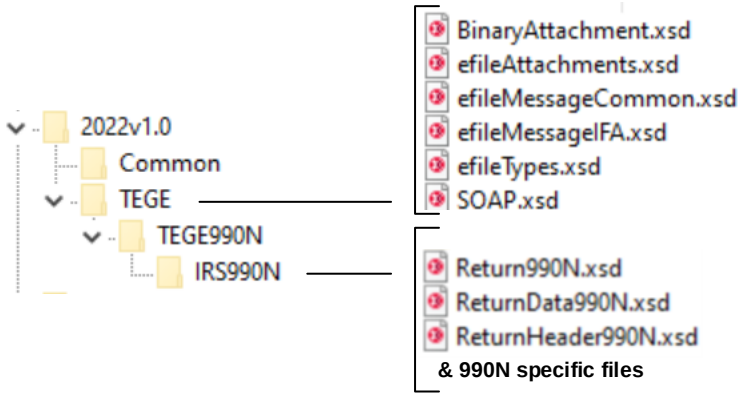
CorporateIncomeTax is a hierarchy of Corporate (1120x) Schemas used by Exempt Organization Schemas.

PartnershipIncome is a hierarchy of Partnership (1065x) Schemas used by Exempt Organization Schemas.

- TEGE is the top-level directory of the 990/990-EZ/990-PF Exempt Organization Schemas. It contains the following folders:
    - Common is a directory for Schemas for all attachments and dependencies shared between Exempt Organization Forms 990, 990-PF and 990-EZ. It contains the following:
    - ReturnHeader990x.xsd defines the structure and global data elements for the Forms 990 and 990-EZ returns.
    - Dependencies contain Schemas for the supporting XML documents/attachments common to Forms 990, 990-EZ and 990-PF.
- TEGE990 is a directory for Form 990 related Schemas not included in the above directories. It contains the following:
    - Return990.xsd defines the XML structure for the return and wraps around the ReturnHeader990x and ReturnData990 XML documents in a transmission file.
    - ReturnData990.xsd defines the content model for a Form 990 return. This includes defining all XML forms and schedules in the return.
- TEGE990EZ is a directory for Form 990-EZ related Schemas not included in the above directories. It contains the following:
    - Return990EZ.xsd defines the XML structure for the return and wraps around the ReturnHeader990x and ReturnData990EZ XML documents in a transmission file.
    - ReturnData990EZ defines the content model for a Form 990-EZ return. This includes defining all XML forms and schedules in the return.
- TEGE990PF is a directory for Form 990-PF related Schemas not included in the above directories. It contains the following:
    - Return990PF.xsd defines the XML structure for the return and wraps around the ReturnHeader990x and ReturnData990PF XML documents in a transmission file.

- ReturnData990PF defines the content model for a Form 990-PF return. This includes defining all XML forms and schedules in the return.

2.10.9 Form 990-N Package



2021vN.N is the top-level directory of the Schemas for the Tax Year 2021, version "N.N" is the two-digit version number It contains the following folders:

Common contains the XML Schemas that are common to all MeF return/extension types. It contains the following XML Schemas:

- SOAP.xsd defines the XML structure of the SOAP envelope, SOAP header and the SOAP body.
- efileMessageCommon.xsd, efileMessageEMS.xsd, efileMessageIFA.xsd and efileAttachments.xsd define the transmission header, transmission manifest and the acknowledgement XML structures.
- efileTypes.xsd defines the global data types for MeF Schemas.
- BinaryAttachment.xsd defines the content model for the binary attachment XML Document.

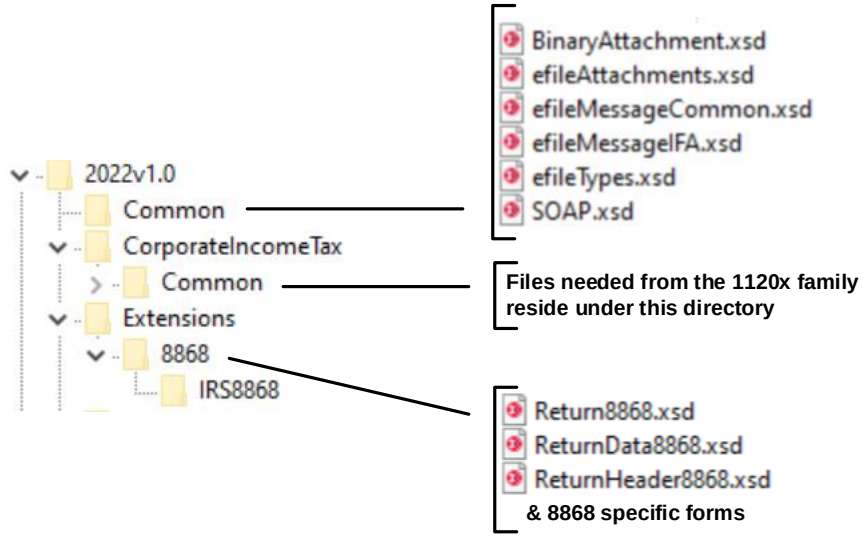
TEGE is the top-level directory of the 990/990-EZ/990-PF/990-N Exempt Organization schema. It contains the following folder:

TEGE990N is a directory for Form 990-N specific schemas not included in the above directories. It contains the following:

- Return990N.xsd defines the XML structure for the return and wraps around the ReturnHeader990N and ReturnData990N XML documents in a transmission file.
- ReturnData990N.xsd defines the content model for a Form 990-N return. This includes defining all XML forms and schedules in the return.

2.10.10 Form 8868 XML Schema File Structure

FIGURE 2-35: FORM 8868 PACKAGE

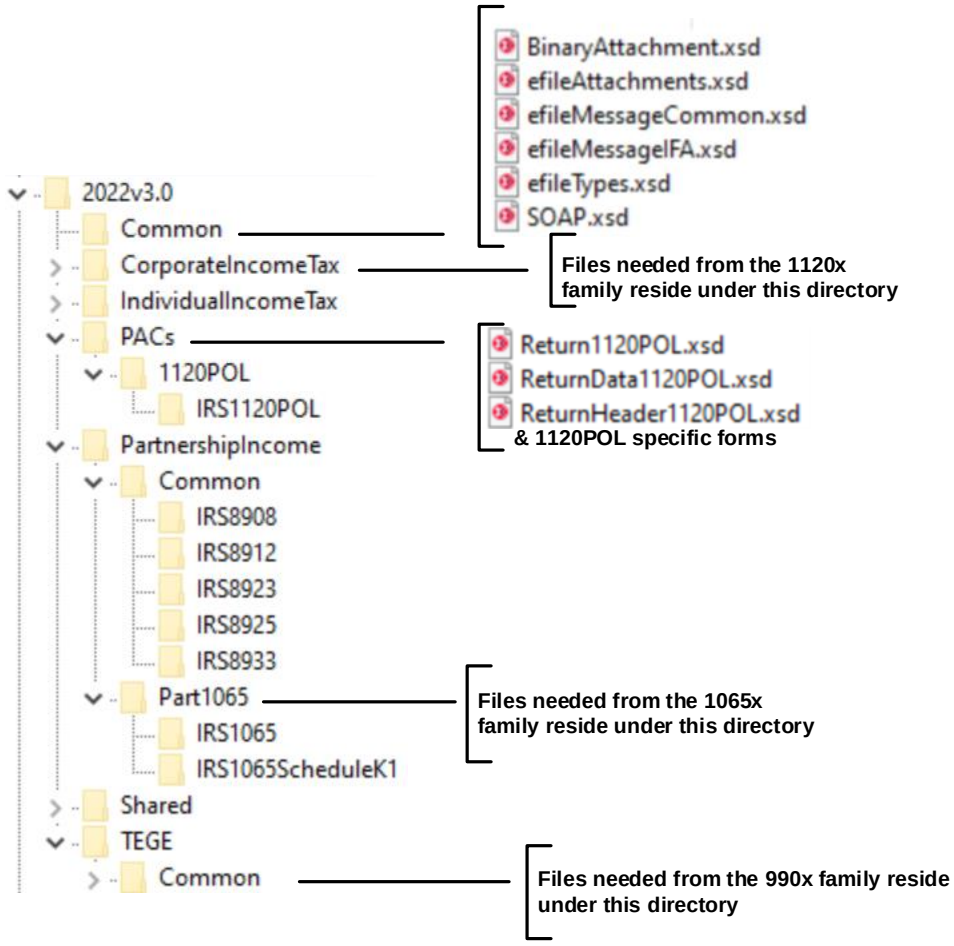


Extensions are the top-level directory of the 8868 extension Schemas. It contains the following:

- 8868 is a directory for Forms 8868 related Schemas. It contains the following:
    - Return8868.xsd defines the XML structure for the extension and wraps around the ReturnHeader8868 and ReturnData8868 XML documents in a transmission file.
    - ReturnHeader8868.xsd defines the structure and global data elements for the Form 8868 extension.
    - ReturnData8868 defines the content model for the Form 8868 extension

2.10.11 Form 1120-POL XML Schema File Structure

FIGURE 2-36: FORM 1120-POL PACKAGE

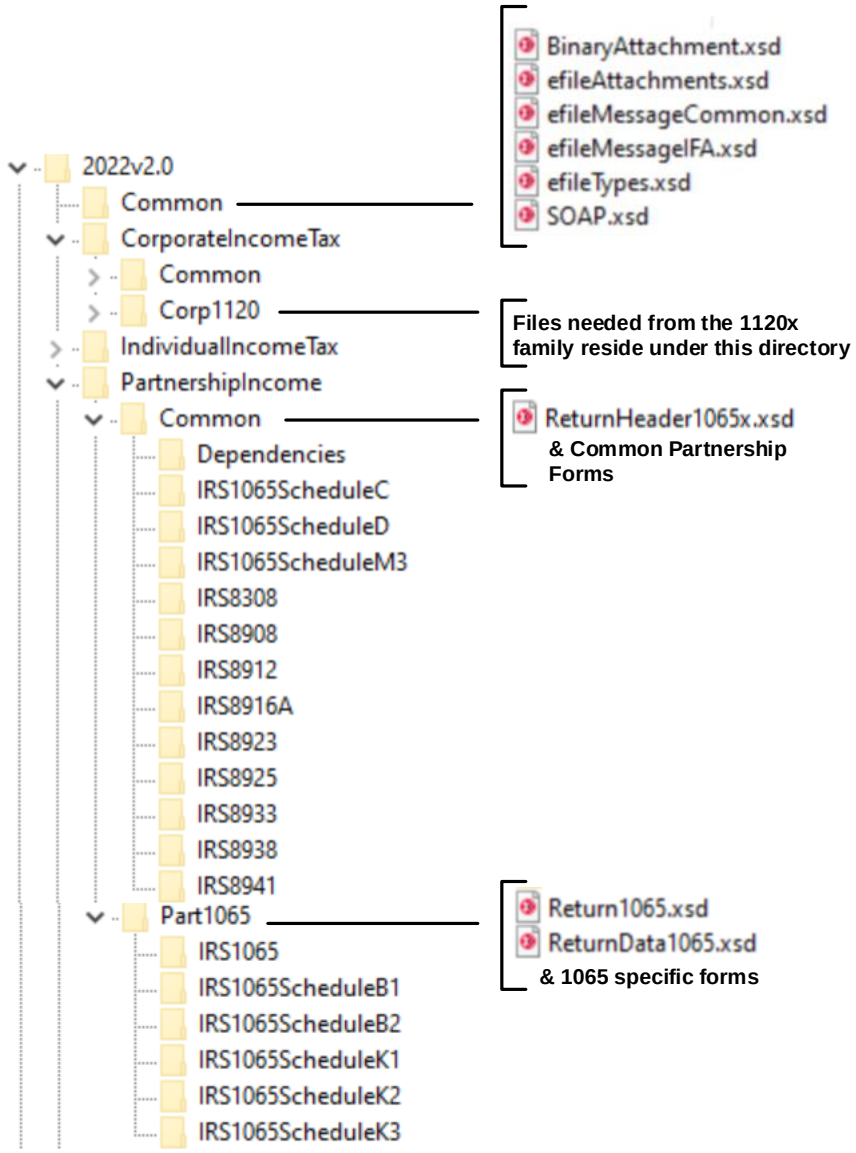


PACs is the top-level directory of the 1120-POL Schemas. It contains the following:

- 1120POL is a directory for Forms 1120-POL related Schemas not included in the above directories. It contains the following:
    - Return1120POL.xsd defines the XML structure for the tax return and wraps around the ReturnHeader1120POL and ReturnData1120POL XML documents in a transmission file.
    - ReturnHeader1120POL.xsd defines the structure and global data elements for the Form 1120-POL tax return.
    - ReturnData1120POL defines the content model for a Form 1120-POL tax return. This includes defining all XML forms and schedules in the tax return.

2.10.12 Forms 1065 XML Schema File Structure

FIGURE 2-37: FORMS 1065 PACKAGE



2021vN.N is the top-level directory of the Schemas for the Tax Year 2021, version “N.N” is the two-digit version number and contains the following folders:

Common, which contain the XML Schemas that are common to all MeF returns and extension types. It contains the following:

- BinaryAttachment.xsd, which defines the binary attachment document XML structure
- efileAttachments.xsd, which defines the attachment document XML structure
- efileMessageCommon.xsd, which defines the transmission header, transmission manifest, and acknowledgement XML structures for the basic message.

- efileMessageIFA.xsd, which defines the transmission header, transmission manifest, and acknowledgement XML structures for the IFA channel.
- efileTypes.xsd, which defines the global data types for MeF Schemas.
- SOAP.xsd, which defines the XML structure of the SOAP envelope, SOAP header and the SOAP body.

CorporateIncomeTax, which is a directory for corporate income related (1120, 1120-F and 1120- schemas. It contains the following folders that contain common forms shared with 1065:

- Common, which is a top-level directory for: schemas, attachments and forms, all are shared among forms common to 1120, 1120-F, 1120-S and 1065 return types. It contains the following:
    - Dependencies, which contain Schemas for the supporting XML documents/attachments common to 1120, 1120-F, 1120-S and 1065 return types.
    - Various Shared Form directories, which each contain the Schemas for the shared forms and supporting XML documents/attachments between 1120, 1120- F, 1120-S and 1065 return types.

Corp1120, which contains Schemas specific to the 1120 return type. It also contains the following folder which contains common forms shared with 1065:

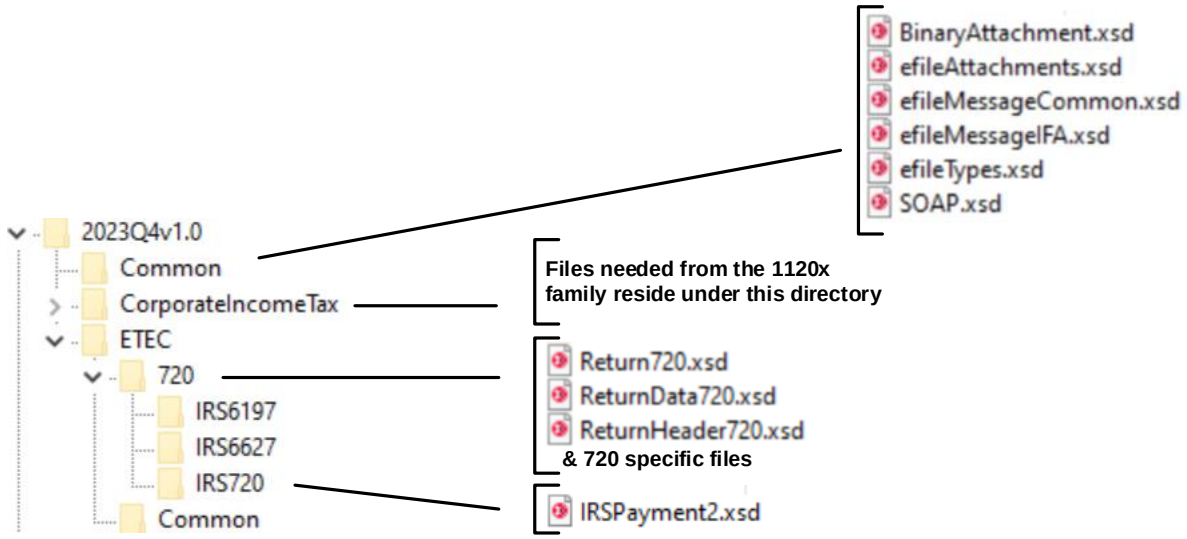
- IRS8902, which contains the Schemas for the shared form, IRS8902, and supporting XML documents/attachments common to 1120, 1120-F and 1065 return types.

PartnershipIncome, which is a directory for: partnership income related (1065) schemas. It contains the following folders:

- Common, which is a top-level directory for schemas for all attachments and forms shared among forms 1065 return types. It contains the following:
    - ReturnHeader1065x.xsd, which defines the structure and global data elements for the 1065 tax returns.
    - Dependencies, which contain Schemas for the supporting XML documents/attachments common to 1065 return types.
    - Various Shared Form directories, which each contain the Schemas for the shared forms and supporting XML documents/attachments between 1065 return types.
    - Part1065, which contains Schemas specific to the 1065 return type. It contains the following:
    - Return1065.xsd, which defines the XML structure for the tax return and wraps around the ReturnHeader1065x and ReturnData1065 XML documents in a transmission file.
    - ReturnData1065.xsd, which defines the content model for a 1065 tax return. This includes defining all XML forms and schedules in the tax return.

2.10.13 Excise Tax Forms 720/2290/8849 XML Schema File Structure

FIGURE 2-38: FORM 720 PACKAGE



2021QvN.N is the top-level directory of the Schemas for the Tax Year 2021, 4th Quarter, version "N.N" is the two-digit version number It contains the following folders:

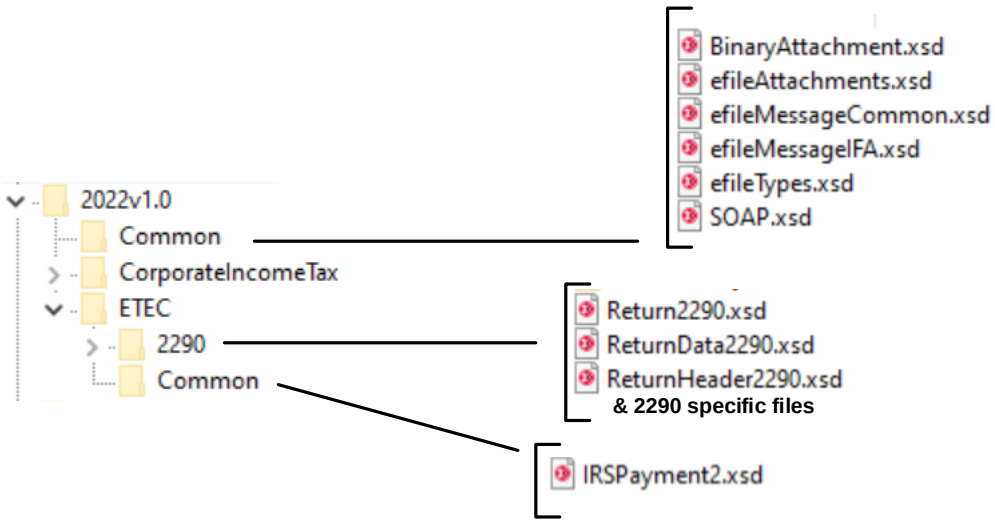
- Common, that contains the XML Schemas that are common to all MeF return/extension types. It contains the following XML Schemas:
    - SOAP.xsd defines the XML structure of the SOAP envelope, SOAP header and the SOAP body.
    - efileMessageCommon.xsd, efileMessageEMS.xsd, efileMessageIFA.xsd and efileAttachments.xsd define the transmission header, transmission manifest and the acknowledgement XML structures.
    - EfileTypes.xsd defines the global data types for MeF Schemas.
    - BinaryAttachment.xsd defines the content model for the binary attachment XML Document.

CorporateIncomeTax, is a hierarchy of Corporate (1120x) Schemas used by Form 720.

- ETEC, is the top-level directory of the 2290/720/8849 Excise Tax e-Filing and Compliance Schemas. It contains the following:
    - Common, which is a directory for schemas for all attachments and dependencies shared between Excise Tax e-Filing and Compliance Forms 2290 and 720. It contains the following:
    - IRSPayment2.xsd, which defines the XML structure of payments for Forms 2290 and 720. This file is identical to the IRSPayment.xsd used by other tax types except for including cents in the payment element.

- 720, which is a directory for Form 720 specific Schemas not included in the above directories. It contains the following:
- Return720.xsd, which defines the XML structure for the extension and wraps around the
- ReturnHeader720 and ReturnData720 XML documents in a transmission file.
- ReturnHeader720.xsd, which defines the structure and global data elements for the Form 720 return.
- ReturnData720.xsd, which defines the content model for the Form 720. This includes defining all XML forms and schedules in the return.

FIGURE 2-39: FORM 2290 PACKAGE



2021vN.N is the top-level directory of the Schemas for the Tax Year 2021, version N.N. It contains the following folders:

Common, this contains the XML Schemas that are common to all MeF return/extension types. It contains the following XML Schemas:

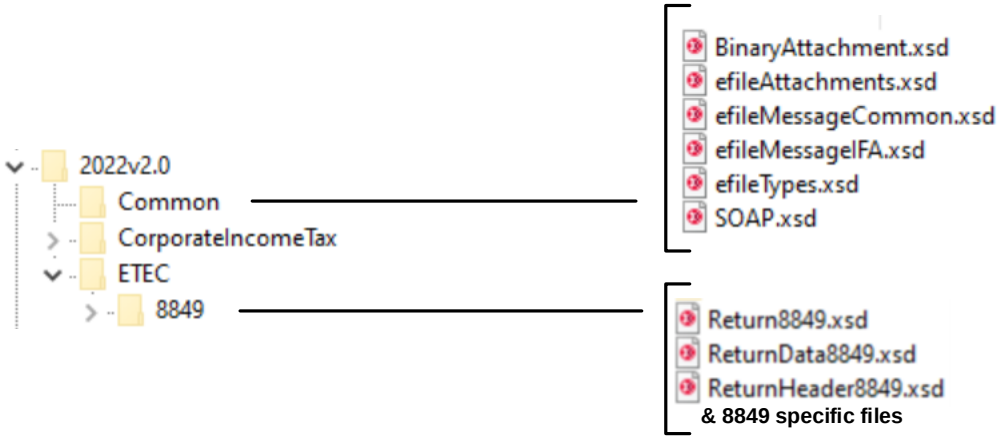
- SOAP.xsd, which defines the XML structure of the SOAP envelope, SOAP header and the SOAP body.
- efileMessageCommon.xsd, efileMessageEMS.xsd, efileMessageIFA.xsd and efileAttachments.xsd, which defines the transmission header, transmission manifest and the acknowledgement XML structures.
- efileTypes.xsd, which defines the global data types for MeF Schemas.
- BinaryAttachment.xsd, which defines the content model for the binary attachment XML Document.

ETEC, is the top-level directory of the 2290/720/8849 Excise Tax e-Filing and Compliance Schemas. It contains the following:

- Common, which is a directory for Schemas for all attachments and dependencies shared between Excise Tax e-Filing and Compliance Forms 2290 and 720. It contains the following:

- IRSPayment2.xsd, which defines the XML structure of payments for Forms 2290 and 720. This file is identical to the IRSPayment.xsd used by other tax types except for including cents in the payment element.
- 2290 is a directory for Form 2290 specific Schemas not included in the above directories. It contains the following:
- Return2290.xsd, which defines the XML structure for the extension and wraps around the ReturnHeader2290 and ReturnData2290 XML documents in a transmission file.
- ReturnHeader2290.xsd, which defines the structure and global data elements for the Form 2290 return.
- ReturnData2290.xsd, which defines the content model for the Form 2290. This includes defining all XML forms and schedules in the return.

FIGURE 2-40: FORM 8849 PACKAGE



2021vN.N is the top-level directory of the Schemas for the Tax Year 2021, version "N.N" is the two-digit version number it contains the following folders:

Common, this contains the XML Schemas that are common to all MeF return/extension types. It contains the following XML Schemas:

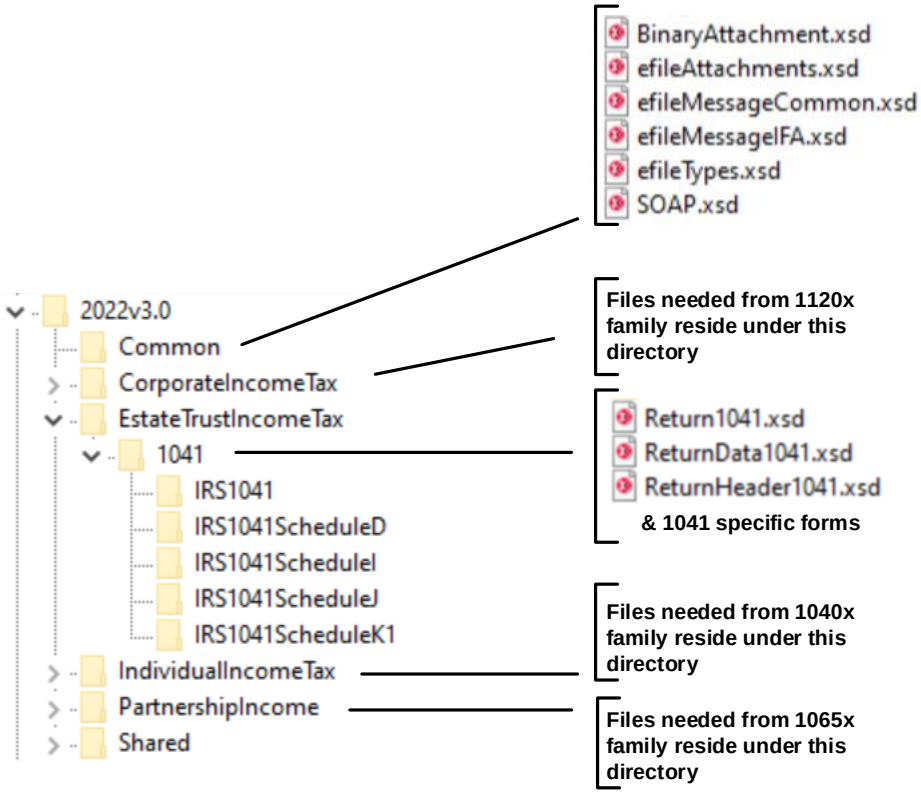
- SOAP.xsd, which defines the XML structure of the SOAP envelope, SOAP header and the SOAP body.
- efileMessageCommon.xsd, efileMessageEMS.xsd, efileMessageIFA.xsd, and efileAttachments.xsd, which defines the transmission header, transmission manifest and the acknowledgement XML structures.
- efileTypes.xsd, which defines the global data types for MeF Schemas.
- BinaryAttachment.xsd, which defines the content model for the binary attachment XML Document.

ETEC, is the top-level directory of the 2290/720/8849 Excise Tax e-Filing and Compliance Schemas. It contains the following:

- 8849, which is a directory for Form 8849 specific Schemas not included in the above directories. It contains the following:
    - Return8849.xsd, which defines the XML structure for the extension and wraps around the ReturnHeader8849 and ReturnData8849 XML documents in a transmission file.
    - ReturnHeader8849.xsd, which defines the structure and global data elements for the Form 8849 return.
    - ReturnData8849.xsd, which defines the content model for the Form 8849. This includes defining all XML forms and schedules in the return.

2.10.14 Form 1041 XML Schema File Structure

FIGURE 2-41: FORM 1041 PACKAGE



2021VN.N is the top-level directory of the Schemas for the Tax Year 2021, version "N.N" is the two-digit version number, it contains the following folders:

Common, which contains the XML Schemas that are common to all MeF return and Extension types. It contains the following:

- BinaryAttachment.xsd, which defines the binary attachment document XML Structure.
- efileAttachments.xsd, which defines the attachment document XML structure
- efileMessageCommon.xsd, which defines the transmission header, transmission manifest and acknowledgement XML structures for the basic message.

- efileMessageIFA.xsd, which defines the transmission header, transmission manifest and acknowledgement XML structures for the IFA channel.
- efileTypes.xsd, which defines the global data types for MeF Schemas.
- SOAP.xsd, which defines the XML structure of the SOAP envelope, SOAP header and the SOAP body.

CorporateIncomeTax, is a hierarchy of Corporate (1120x) Schemas used by Form 1041. It contains the following folders:

- Common, a top-level directory for Schemas for all attachments and forms shared among corporate income return types. The following is a partial list of the Schemas included in the folder:

FIGURE 2-42: ATTACHMENTS AND SHARED FORMS

Corp1120, contains the Form 3800 Schema.

EstateTrustIncomeTax, which is a directory for Estate and Trust income related (Form 1041) Schemas. It contains the following folders:

- 1041
- Schedule D
- Schedule I
- Schedule J
- Schedule K1
- Return1041.xsd
- ReturnData1041.xsd
- ReturnHeader1041.xsd

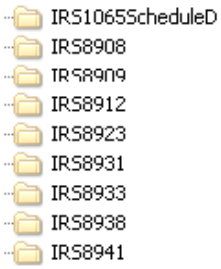
IndividualIncomeTax is the top-level directory for Schemas shared with Form 1040. It contains the following folder:

Common is a top-level directory for Schemas for all attachments and forms shared among 1040 (supported and future) return types and Form 1041. It contains the following:

Dependencies contains Schemas for the supporting XML documents/attachments common to 1040 return types. IRS1040ScheduleC, IRS1040ScheduleCEZ, IRS1040ScheduleE, etc.

- IND1040 is a directory for Form 1040 specific Schemas not included in the above directories. It contains the following:
- DescriptionOfOtherRefundStmt.xsd; IRS6251.xsd
- PartnershipIncome, which is a directory for partnership income related (1065) Schemas. It contains the following folders that contain common forms shared with the Form 1041:
- Common, which is a top-level directory for Schemas for all attachments and forms that are shared among forms common to 1120/1120-F/1120-S, 1065 & Form 1041 return types. It contains the following:

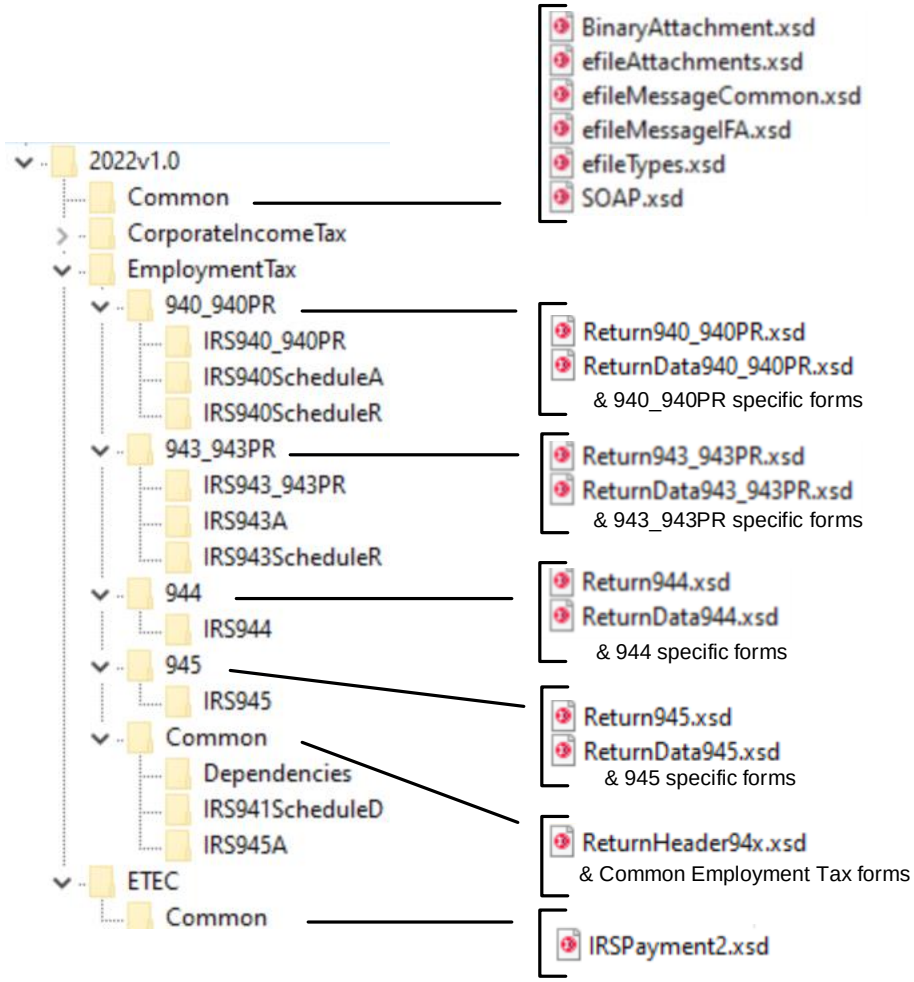
FIGURE 2-43: ATTACHMENTS AND COMMON FORMS SHARED WITH 1120, 1120-F, 1120-S, 1065 AND 1041



Part1065, which contains various Form 1065 and Form 1065 Schedule K1 Schemas.

2.10.15 Form 94x Annual Forms XML Schema File Structure

FIGURE 2-44: FORM 94X PACKAGE



The following section describes the MeF Schema File Structures for Employment Tax Filings for the 940, 940-PR, 943, 943-PR, 944 and 945 packages shown in Figure 2-44. 2021vN.N is the top-level directory of the Schemas for Tax Year 2021 version “N.N” is the two-digit version number, it contains the following folders:

Common contains the XML Schemas that are common to all MeF return/extension types:

- BinaryAttachment.xsd, which defines the binary attachment document XML Structure.
- efileAttachments.xsd, which defines the attachment document XML Structure
- efileMessageCommon.xsd, which defines the transmission header, transmission manifest, and acknowledgement XML structures for the basic message.
- efileMessageEMS.xsd, which defines the transmission header, transmission manifest and acknowledgement XML structures.

- efileMessageIFA.xsd, which defines the transmission header, transmission manifest, and acknowledgement XML structures for the IFA channel.
- efileTypes.xsd, which defines the global data types for MeF Schemas.
- SOAP.xsd, which defines the XML structure of the SOAP envelope, SOAP header and the SOAP body.

CorporateIncomeTax is a hierarchy of Corporate (1120x) Schemas used by Exempt Organization Schemas.

Employment Tax is the top-level directory of the 940, 940-PR, 943, 943-PR, 944 and 945 Employment Tax Schemas. It contains the following folders: 940_940PR is a directory for Form 940_940PR related Schemas not included in the above directories. It contains the following:

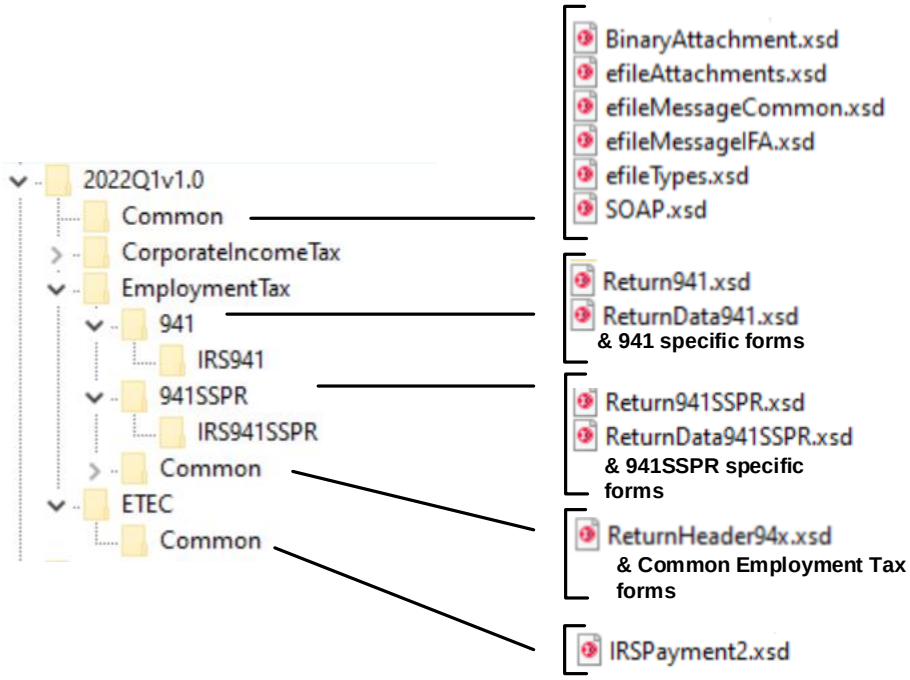
- Return940_940PR.xsd defines the XML structure for the return and wraps around the ReturnHeader94x and ReturnData940_940PR XML documents in a transmission file.
- ReturnData940_940PR.xsd defines the content model for a Form 940_940PR return. This includes defining all XML forms and schedules in the return.
- 943_943PR is a directory for Form 943_943PR related Schemas not included in the above directories. It contains the following:
    - Return943_943PR.xsd defines the XML structure for the return and wraps around the ReturnHeader94x and ReturnData943_943PR XML documents in a transmission file.
    - ReturnData943_943PR.xsd defines the content model for a Form 943_943PR return. This includes defining all XML forms and schedules in the return.
- 944 is a directory for Form 944 related Schemas not included in the above directories. It contains the following:
    - Return944.xsd defines the XML structure for the return and wraps around the ReturnHeader94x and ReturnData944 XML documents in a transmission file.
    - ReturnData944.xsd defines the content model for a Form 944 return. This includes defining all XML forms and schedules in the return.
- 945 is a directory for Form 945 related Schemas not included in the above directories. It contains the following:
    - Return945.xsd defines the XML structure for the return and wraps around the ReturnHeader94x and ReturnData945 XML documents in a transmission file.
    - ReturnData945.xsd defines the content model for a Form 945 return. This includes defining all XML forms and schedules in the return.
    - Common is a directory for Schemas for all attachments and dependencies shared between Employment Tax Forms 940, 940-PR, 943, 943-PR, 944 and 945. It contains the following:
        - ReturnHeader94x.xsd defines the structure and global data elements for the Forms 940, 940-PR, 943, 943-PR, 944 and 945 returns.

- Dependencies contain Schemas for the supporting XML documents/attachments common to Forms 940, 940-PR, 943, 943-PR, 944 and 945.
- ETEC, is the top-level directory of the 94x Employment Tax Schemas. It contains the following:
- Common, which is a directory for Schemas for all attachments and dependencies shared between 94x Employment Tax Forms. It contains the following:
- IRSPayment2.xsd, which defines the XML structure of payments for 94x Forms.

This file is identical to the IRSPayment.xsd used by other tax types with the exception of including cents in the payment element.

2.10.16 Form 941x Quarterly Forms XML Schema File Structure

FIGURE 2-45: FORM 941X PACKAGE



The following section describes the MeF Schema File Structures for Employment Tax Filings for the 941 and 941SSPR package shown in Figure 2-45.

2021vN.N is the top-level directory of the Schemas for Tax Year 2021 version “N.N” is the two-digit version number.

Common contains the XML Schemas that are common to all MeF return/extension types:

- BinaryAttachment.xsd, which defines the binary attachment document XML Structure.
- efileAttachments.xsd, which defines the attachment document XML structure.

- efileMessageCommon.xsd, which defines the transmission header, transmission manifest and acknowledgement XML structures for the basic message.
- efileMessageEMS.xsd, which defines the transmission header, transmission manifest and acknowledgement XML structures.
- efileMessageIFA.xsd, which defines the transmission header, transmission manifest and acknowledgement XML structures for the IFA channel.
- efileTypes.xsd, which defines the global data types for MeF Schemas.
- SOAP.xsd, which defines the XML structure of the SOAP envelope, SOAP header and the SOAP body.

CorporateIncomeTax is a hierarchy of Schemas for all attachments and dependencies common to all MeF Forms. It contains the following:

- GeneralDependencySmall.xsd
- IRSPayment.xsd

Employment Tax is the top-level directory of the 941 and 941SSPR Employment Tax Schemas. It contains the following folders:

941 is a directory for Form 941 related Schemas not included. It contains the following folders in the above directories. It contains the following:

- Return941.xsd defines the XML structure for the return and wraps around the ReturnHeader94x and ReturnData941 XML documents in a transmission file.
- ReturnData941.xsd defines the content model for a Form 941 return. This includes defining all XML forms and schedules in the return.

941SSPR is a directory for Form 941SSPR related Schemas not included in the above directories. It contains the following Return941SSPR.xsd defines the XML structure for the return and wraps around the ReturnHeader94x and ReturnData941SSPR XML documents in a transmission file. ReturnData941SSPR.xsd defines the content model for a Form 941SSPR return. This includes defining all XML forms and schedules in the return.

- Common is a directory for Schemas for all attachments and dependencies shared between Employment Tax Forms 941 and 941SSPR. It contains the following:
    - ReturnHeader94x.xsd defines the structure and global data elements for the Forms 941 and 941SSPR returns.
    - Dependencies contain Schemas for the supporting XML documents/attachments common to Forms 941 and 941SSPR.
        - Schedule B (Form 941)
        - Schedule D (Form 941)
        - Schedule R (Form 941)

3. MeF Fed/State Program

MeF implemented the following Fed/State Programs:

- Forms 990 and 1120 Fed/State Programs in January of 2006
- Form 1065 Fed/State Program in January 2007
- Form 1040 Fed/State Program in February 2010
- Form 1040-NR Fed/State Program in January 2020
- Form 1041 Fed/State Program in January 2014

The central feature of the MeF Fed/State program is the single point of submission and retrieval for all registered Transmitters and State agencies. Federal and State submissions can be transmitted through Internet Filing Application (IFA) or Application-to-Application (A2A).

States may retrieve state returns only through A2A. The IRS and States agree to maintain open lines of communication between designated staff on both managerial and technical levels to ensure successful management and operation of the MeF Fed/State program.

The IRS role in the Fed/State program is to receive the state return and perform the minimal validation/workflow as explained in **Section 3.4** General State Information. MeF only validates the state submission manifest. MeF never validates the submission in the xml directory. Transmitters should work with the states directly on state return requirements, issues and questions etc… MeF will accept two kinds of submissions (1) IRS (Federal) submissions and (2) State submissions. Each return/extension must be enclosed in a separate submission, but multiple submissions may be contained in a single message. The IRS and State submissions do not have to be transmitted to MeF together.

Both Federal and State returns must be in XML format. The Federal returns must conform to the IRS valid schema versions. You can access the individual, estates and trusts, corporate and partnership State Master Schemas on the **FTA** website. For more information, contact the State e-file Coordinator. A current list of State e-file Coordinators is available on **e-services.**

3.1 State Acknowledgements and State Submission Manifest

States must use the MeF acknowledgement schema for creating their acknowledgement instances. MeF performs schema validation on the state acknowledgement list.

Acknowledgements with errors will be rejected back to the state. The state will need to resubmit the rejected acknowledgements. The remaining acknowledgements in the list will be processed.

Transmitters must use the IRS State Submission Manifest for state returns.

3.2 Linked Returns (Fed/State Returns)

A State submission can be linked to the IRS submission by including the Submission ID element of the federal return in the IRS SubmissionId in the State manifest. If the State submission is linked to an IRS submission (also referred to as a Fed/State return), the IRS will check to see if there is an accepted IRS submission under that Submission Id. If there is not an accepted federal return for that tax type, the IRS will reject the State submission and an acknowledgement will be sent to the transmitter. The state has no knowledge that the state return was rejected by the IRS.

Note: With a "linked" submission, the associated IRS return must be filed and accepted by the IRS at the same time, or before, the State portion of the transmission is forwarded to the participating State.

If there is an accepted return under that Submission Id, then MeF will do minimal validation on the State submission that includes a TIN/name control check and verification that the State indicated in the State manifest is a participating state in the applicable 990, 1040, 1041, 1065 or 1120 Fed/State Program. MeF will then pass along to the State what the ERO/taxpayer sends in the State submission.

3.3 Unlinked State Returns (State Standalone Returns)

If the ERO does not link the State return to a previously accepted federal return (also referred to as State Standalone return), then MeF will perform minimal validation as stated above and then will pass along to the State the entire State submission that was received by the MeF system.

Note: The state return is made up of a state and a federal portion. The taxpayer provides both components based on what is required by the state. The IRS passes to the state just the information that has been provided by the taxpayer.

3.4 Workflow for Individual, Corporate, Partnership, Estates/Trust and Exempt Organization State Returns

- transmitter sends state return to IRS
- the IRS performs validation checks:
    - if the state return is linked to the federal return, the IRS will check:
        - the IRS SubmissionId in the State Submission Manifest matches an accepted federal submission for that Tax Year and submission type
        - the State participates in the Fed/State Program for that return type and Tax Year and:
        - for Business returns: The Filer EIN is a valid number in the IRS database and the name control matches the IRS database. MeF does not reject the state submission if there is a mismatch in this instance but forwards the validation status to the state.

        - For Individual returns: The Primary SSN (and Spouse SSN if present) is a valid number in the IRS database and the name controls match the IRS database. MeF also checks that the SSN matches the SSN of the linked federal return (for joint returns, either the Primary SSN or the Spouse SSN must match the linked federal return). If the state return is not rejected, MeF forwards the SSN and name control validation status to the state.
- if the state return is unlinked, the IRS will check:
    - the State participates in the Fed/State Program for that return type and Tax Year
        - for business returns: The Filer EIN is a valid number in the IRS database and the name control matches the IRS database. MeF does not reject the state submission if there is a mismatch in this instance, but forwards the results to the state
        - for individual returns: The Primary SSN (and Spouse SSN if present) is a valid number in the IRS database and the name controls match the IRS database. MeF forwards the SSN and name control validation status to the state.
- if the state return passes the validation above, MeF makes the state return available to the State
- state retrieves state returns from MeF
- state sends receipt for state return to MeF
- state processes state return and sends state acknowledgement to MeF
- transmitter retrieves state acknowledgement from MeF
- state retrieves Acknowledgement Notification (status that transmitter retrieved the state acknowledgement)

3.4.1 Exempt Organization Fed/State Program – Providing Copy of IRS Return to State

For Forms 990/990-EZ/990-N/990-PF, a filer can request that a copy of the IRS return be provided to one or more participating States. Upon receipt of the request, the IRS will validate that the State(s) is participating in the Fed/State program. If it is, then IRS will send a redacted copy of the accepted return to the State agency(s). Items that are always redacted from the state copy include, but are not limited to, the PIN or Form 8453-EO, the request for the copy and any payment information included with Form 990-PF. In addition, depending on the state, the IRS may also redact the Schedule B if the state does not require it. MeF will process the IRS submission and will generate an acknowledgement for every IRS submission and copy of IRS Forms 990/990-EZ/990- N/990-PF forwarded to a State. Each State is responsible for validating its State submissions and for generating a State acknowledgement for each State submission, which will be returned to the IRS for retrieval by the transmitter. If the Federal 990X return is rejected, no copies will be forwarded to the State.

3.4.2 Status Record for State Returns

While the state return is being processed, the transmitter can request the status of the submission. In A2A, the Status Record is retrieved by service requests Get New Submission Status, Get Submission Status or Get Submissions Status. In IFA, the Status Record is retrieved by selecting the Retrieve (Production or Test) Submission Status Records option.

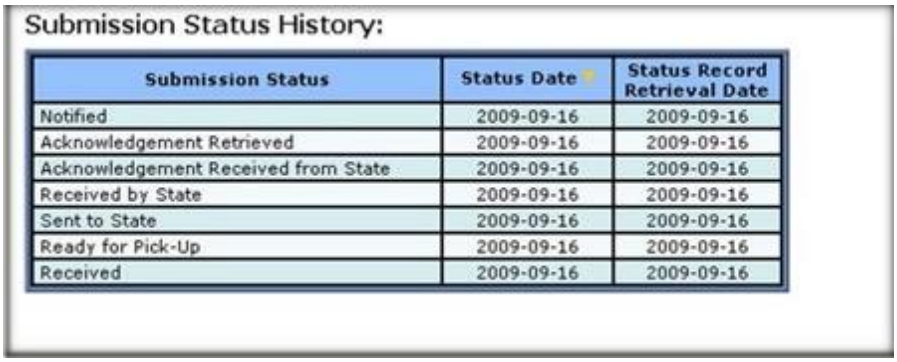
TABLE 3-1: STATUS RECORD DEFINITION

Status Name	Description
RECEIVED	The state submission was received by MeF
READY FOR PICKUP	The state submission passed MeF validation and has been made available for the state to retrieve.
SENT TO STATE	The state made a request to retrieve state submissions. The MeF system has marked this state submission as being retrieved by the state. Note: If the state lost connection when trying to retrieve this submission, MeF may have marked it as being retrieved but the state has not gotten the submission yet and it will not be returned in a subsequent Get New Submissions request.
RECEIVED BY STATE	The state sent MeF a receipt that they retrieved the state submission.
ACKNOWLEDGEMENT RECEIVED FROM STATE	The state sent MeF a state acknowledgement for this submission.
ACKNOWLEDGEMENT RETRIEVED	The acknowledgement for the state submission has been retrieved by the transmitter.
NOTIFIED	The state has been notified that the state acknowledgement has been retrieved by the transmitter.
DENIED BY IRS	The state submission did not pass MeF validations. The return was rejected back to the transmitter. The state does not receive any status from MeF on this return.

See **Section 5.4** Status Record for Federal Returns for additional information.

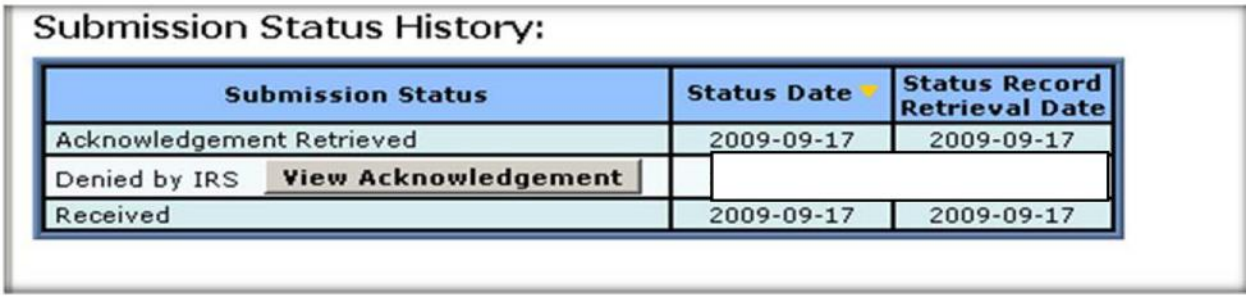
Example of the status provided for a state return that passed Fed/State validation.

FIGURE 3-1: PASSED FED/STATE VALIDATION



Example of the status provided for a state return that did not pass Fed/State validation.

FIGURE 3-2: NON-PASSED FED/STATE VALIDATION



The Status Record is not proof a return was accepted or rejected and includes the following statement: "This status record provides information about what step in the process the return has completed. It is not proof that the return was Accepted or Rejected. You must retrieve the Acknowledgement File and keep with the return records to prove the return was Accepted or Rejected."

When a state submission is sent to the state agency, IRS provides additional data based on its processing of the state return. The IRS data for business and individual returns can be found in the MeF State and Trading Partners Reference Guide.

3.5 General State Information

3.5.1 State Communication Testing

The IRS allows States to become their own Transmitters. The State must have a separate application as a software developer, receive software developer ETINs and EFINS, and enroll additional system IDs to transmit their own returns. By becoming its own software developer/transmitter, the State no longer needs to rely on external Software Developers to transmit test returns to MeF. If you would like to become your own software developer/transmitter, please send an email to the MeF Mailbox requesting access.

Note: These software developer accounts can only be used in ATS.

3.5.2 State Get New Submission

The IRS pre-builds the files for State submissions. The files are created for each submission category ahead of time. The default number of submissions and file sizes are 200 and 100 MB, respectively. If the state wishes to change the default settings, they need to send a request to the MeF Mailbox. The request must contain the number of submissions and file size for each submission category the State wishes to change. The maximum number of submissions allowed in any one file is 200 and the maximum file size is 4 GB.

Pre-built files will be generated once an hour. Files will be created until no more submissions exist. If a file is being created when a Get New Submissions request is received for that submission category, the file will be closed and sent to the requester containing what submissions were in the file at the time of the request. The file schedule is available in the Modernized e-file (MeF) Service Request Guidance for Software Developers/Transmitters and State.

Finally, a state should retrieve all submissions. This can be done by keying off the MoreAvailable flag in the SOAP Body of the Get New Submissions Response. Until the flag is set to FALSE, loop back and call Get New Submissions. Do this for all submission categories (unless using all). When all submissions have been retrieved for all categories, no more submissions will be available until the next hour.

4. MeF Transmission Methods

The MeF system allows you to transmit tax returns and extensions to the IRS through two channels: MeF Internet Filing Application (IFA), and MeF Application-to-Application (A2A).

4.1 Transmitting Through Application-to-Application (A2A)

The following section describes how to transmit a file using A2A and information regarding A2A security.

4.1.1 Security Directive Rules of Behavior for Access to IRS Business Systems

The following is provided as official guidance to manage system security for systems using the Application-to-Application (A2A) interface to IRS Systems. It is provided for Software Developers, operational managers, Third Party Transmitters, States, system administrators, etc.

Internal Revenue Service (IRS) Third Party Transmitters and State Trading Partners shall carry out their respective responsibilities for ensuring information systems security and taxpayer privacy commensurate with the sensitivity of the information under their control. This publication provides policies and guidance to be followed by registered organizations to carry out their respective responsibilities in information systems security. Third party Transmitters must further establish a security policy and implement automated mechanisms, which can uniquely identify, authenticate, authorize and track all individual users of the applications and machines that use MeF Web services. The third party and its principal will be held responsible for any violation of security conditions identified in publication 4164 by or through their system regardless of what individual might have been directly responsible, whether an employee of the third-party organization, an authorized external user of its system, or an unauthorized external user of that system.

IRS e-Services users must provide true, accurate, current and complete information. Sensitive information used to access the IRS Integrated Enterprise Portal (IEP) including e-Services passwords, System IDs, and usernames must be protected and comply with the requirements set forth and agreed to by responsible parties as part of the registration process.

Users shall immediately notify the IRS at 1-866-255-0654 (international callers use 512-416-7750) of any unauthorized use of accounts or any other breach of security

4.1.1.1 Penalty for Non-Compliance

A2A users are using an Official United States Government System, which may be used only for authorized purposes. The Government will monitor and audit the usage of this system, and all persons are hereby notified that the use of this system constitutes consent to such monitoring and auditing. Unauthorized attempts to upload information and/or change information on these Websites, and any attempts to defraud the government are strictly prohibited and subject to prosecution under the Computer Fraud and Abuse Act of 1986 and Title 18 U.S.C. Sec. 1001 and 1030. Termination of the user's privileges to conduct business with the IRS and other penalties may apply.

4.1.1.2 Compliance with U.S. Internet Cryptographic Standards

All Transmitters are advised to use software that supports the U.S. Internet Standards for A2A or Browser-based access. The software needs to comply with U.S. Internet Standards for use of Cryptography in accordance with guidance from the **Bureau of Industry and Security, U.S. Department of Commerce**.

4.1.1.3 Compliance Enforcement

The IRS retains the right to conduct random, unannounced and unscheduled onsite inspections of any facility using the A2A functionality to ensure compliance with the IRS Security policies specified in section 4, especially the encrypted storage of at rest passwords and the implementation of automated mechanisms which can uniquely identify, authenticate, authorize, and track all individual users of the applications and machines. Any non-compliance will result in immediate termination of the A2A connection privileges until such time the third party can demonstrate compliance. Repeated instances of non-compliance will result in permanent removal of permissions to utilize the A2A functionality of the MeF system.

4.1.1.4 Data Removal

The IRS requires removal of taxpayer data from systems that are no longer used for the purpose of processing and transmitting taxpayer data. On systems running any Windows operating system, an Administrator should reduce the size of all Windows page files (pagefile.sys) by at least one megabyte on each available hard drive containing a page file. Administrators should also clear all \temp directories and, if using a Web browser for processing or transmitting, clear all temporary files and caches. If the system hard drives will not be sanitized by degaussing, then files containing taxpayer data must be wiped using a file erasure program that performs at least three file overwrites or that meets NIST standards for file data destruction. If a “slack space” data destruction utility is available, it should also be used. After making the above changes, the system should be rebooted.

Systems utilizing any other operating systems should be sanitized using methods like those described above.

4.1.2 Registration for A2A Credentials

The A2A registration and enrollment process for both Transmitters and State Trading Partners and their respective application systems is an automated process.

The Automated Enrollment (AE) application was developed to replace the manual enrollment of application systems for A2A Web Services. The AE application will provide a user interface for enrolling and maintaining application systems.

Transmitters must apply to become an Authorized IRS e-file Provider by completing an IRS e- File application online, if you have not previously completed the e-file application process. State Trading Partners will need to complete an IRS e-file application if they have not previously done so. The IRS e-file application must indicate the form types submitted (such as 940, 940- PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, 945, 990, 1040/SR/SS/PR/NR, 1041, 1120, 1120-POL, 1065, 720, 2290, 4868, 2350, 56, 9465 or 8849) and it must indicate the transmission method of MeF Internet, XML.

The Principal or Responsible Official who is completing or revising the IRS e-file application must also delegate one or more persons to access the AE application and enroll application systems for their organization. This is done by accessing the IRS e-file approved application and adding the delegated users with the authority of MeF System Enroller. Each of the MeF System Enrollers will need to go to the eservices page on **https://www.irs.gov/**and follow the guidance to create an online account using a two-factor authentication process called Secure Access to register for **e-services.**

Once the MeF System Enrollers have successfully completed their registration, they will be able to log into the existing IEP and access the AE application to enroll and maintain their application systems. The authorized delegated user can:

- Activate, disable, inactivate, un-enroll and update certain properties of Applications System IDs (ASIDs) for their organization
- Replace the certificate of a previously enrolled ASID

The Automated Enrollment (AE) External User Guide describes the User Interface for the AE application and can be found on **Modernized e-file (MeF) User Guides & Publications** page.

4.1.3 Strong Authentication

The Modernized e-file application uses certificate based Strong Authentication when communicating via IRS A2A Web services. “The IRS A2A Strong Authentication User Guide”, provided by the IRS that includes programming techniques used to integrate certificate-based authentication and sample code that will assist developers with the development and integration of their application. Registered MeF Software Developers or Transmitters that are interested in obtaining the guide can send their email request to the MeF Mailbox.

4.1.4 Certificate Management

A2A Transmitters and States are required to use digital certificates (X.509) upon proper enrollment and registration of the certificate. If you are using Strong Authentication in your transmissions, you must purchase Strong Authentication Certificates. Information on the Strong Authentication Certificates and where they can be purchased and found on the **Modernized e-File (MeF) User Guides & Publications** page.

Encryption of the signing key is important on your system. Do not store an unencrypted copy of the signing key on your system. The signing key should be stored in a standard encrypted key store. The IRS will provide Transmitters and States with a pair of libraries to perform signing. These libraries are detailed in Appendix A of the Strong Authentication User Guide. One library is for ET support and the other code uses the Java support for Web Services. Each of these libraries will use the standard key storage for their environment, whether Windows' certificate store, PKCS#12 (for .NET), or a standard Java key store such as JCEKS or JKS (for Java). Always protect key store passwords used to encrypt signing keys. For problems associated with certificate management, please contact the e-help Desk at 1-866-255-0654 (Monday through Friday 6:30 a.m.– 6:00 p.m. CST).

4.1.5 Transmitting Through MeF Application-to–Application (A2A)

Transmitters and States communicate with the MeF system using a series of service requests that are accomplished using messages. The service requests include:

FIGURE 4-1: MeF APPLICATION TO APPLICATION

MeF Application-to-Application		
SERVICE REQUEST	**TRANSMITTER**	**STATE AGENCY**
Send Submission	X	
Get New Acknowledgements	X	
Get Acknowledgements	X	
Get Acknowledgement	X	
Get Acknowledgements by Message ID	X	
Get New Submission Status	X	
Get Submission Status	X	
Get Submissions Status	X	
Get New 2290 Schedule 1s	X	
Get 2290 Schedule 1s by Message ID	X	
Get 2290 Schedule 1s	X	
Get 2290 Schedule 1	X	
Get New Submission		X
Get Submission		X
Get Submissions		X
Get Submission by Message ID		X
Send Submission Receipts		X
Send Acknowledgements		X
Get New Acknowledgement Notifications		X
Get Acknowledgement Notifications		X
Get Acknowledgement Notification		X
Get Submission Reconciliation List		X
Login	X	X
Logout	X	X
Request ETIN Status	X	X
Request ETIN Retrieval	X	X
Request List of State Participants	X	X

Fed/State

All service requests are synchronous. The request is not complete until the originating system receives a response from MeF. The response contains the information requested, a confirmation, or an error. An error indicates a problem was encountered while processing the request.

Use GetSubmissionsByMsgID and GetAcknowledgementsByMsgID to retrieve submissions or acknowledgements previously retrieved with a GetNewSubmissions or GetNewAcknowledgements service request. You must pass the message ID used in the original GetNewSubmissions or GetNewAcknowledgements request as a parameter to the GetSubmissionsByMsgID and GetAcknowledgementsByMsgID request. These two services are often used to retrieve submissions or acknowledgements previously retrieved but lost due to a timeout.

4.1.6 General Information and Lessons Learned A2A SSL Certificates

Before any system can transact A2A business with MeF, the appropriate certificates must be loaded onto your system. The certificates are the same for Multipurpose Internet Mail Extension (MIME) and Message Transmission Optimization Mechanism (MTOM) users. These certificates must be used for strong authentication services. A list of the acceptable certificates can be found on the **Modernized e-file (MeF) User Guides & Publications** page.

Log in

A separate Application System ID must be used for testing digital certificates. You must also upload your digital certificate to the IRS while enrolling your new system using Automated Enrollment. You must also rebuild your services using the 9.5 or later Web Services Description Language (WSDLs) because of changes made to some of the services. Once you have enrolled a system and uploaded your certificate, you can then test your digital certificates. There are several things to keep in mind during this testing:

- Begin testing using the login service. Only the login service should contain the binary signature. When your binary signature (login) has been authenticated, a login response will be returned to you. This response will contain a Security Assertion Markup Language (SAML). Use the SAML (not the binary signature) in all subsequent services in that session.
- If you are using a “Single Step” service, instead of login, then the Single Step service must contain the binary signature.
- Once you have successfully tested all services using digital certificates, you should convert all your Application System IDs to strong authentication (Digital Certificates).

System ID

If certificates are used, the System ID is put in the AppSysID in the MeF Header for the first service in session only (usually login). AppSysID is put in the User Name Token in the Security Section of the Simple Object Access Protocol (SOAP) Header for all subsequent services in same session. The ID Element links the MeF Header and the Security Section and the SOAP Body for the initial service only. The ID is not needed in subsequent services in the same session.

Service Request Encoding

DO NOT USE base 64 encoding. All requests encoded in base 64 will be rejected. .NET WSE Libraries .NET users should use Web Services Enhancements (WSE) 2.0 and 3.0. MeF supports MIME and MTOM. WSE 3.0 supports MTOM only.

Attachment Encoding

Each return is contained in its own zip file, and all return zip files must be placed into a container zip file. The container zip file is attached to the service request. If a SendSubmissions service contains more than one attachment, the service will be rejected. The attachment must be MIME or MTOM encoded.

Attachment Content

Type Whether using IFA or A2A, “attachment content type” should be set to application/octet-stream, not application/zip.

2290 Schedule 1 Services

Even though the Schedule 1 services are listed as Transmitter services, only 2290 Transmitters have authorized access to them.

Clock Synchronization

Make sure your system clock is accurately set. Failure to do so may cause a synchronization failure between your system and MeF. A synchronization failure will result in denial of access until you synchronize your clock. The two-time standards are **NIST** and **Military**.

We recommend that you do not transmit between 1:59 a.m. and 6:00 a.m. when clocks are changed for Daylight Savings time in the fall.

URLs

A2A users are instructed to use 'la' ONLY, for Production, and ‘la.alt’ for ATS unless instructed to do so by MeF. Please note that use of LA1 or LA2 URLs is discouraged.

4.2 Transmitting Through the Internet Filing Application (IFA)

4.2.1 Applying to Submit Returns through the Internet

This section describes registration and IRS e-file application process for Transmitters who wish to transmit MeF returns through the Internet.

Transmitters who plan to transmit the forms through the Internet must complete the IRS e-file application online. If your firm is not currently an Authorized IRS e-file Provider, a Principal or Responsible Official of your firm must register and complete the IRS e-file application. If you have previously submitted an IRS e-file application and are currently an authorized Transmitter, you will only need to revise your application to identify one or more of the MeF return form types and to indicate that you wish to transmit returns through the Internet. You will be required to identify an individual or individuals who are authorized to transmit returns for your firm through the Internet.

To register, go to the **e-services** page on www.**irs.gov** and follow the online guidance.

Registration:

You must register to gain access to the e-Services products, including the IRS e-file application. Any Principals or Responsible Officials of the firm who are listed on the application and any individuals who have been delegated to transmit MeF returns through the Internet must register.

Application:

After registering, you will need to apply to become an Authorized IRS e-file Provider or you will need to revise your existing IRS e-file application. In completing the application to apply to be a

MeF Internet Transmitter be sure to check:

- the appropriate return form type box: (See chart below for return form type to use)
- the provider option of MeF Internet Transmitter
- the transmission method of MeF Internet, XML is an automatic default for all form types filed on MeF

You will also be required to delegate one or more individuals who are authorized to transmit MeF returns for your firm over the Internet.

TABLE 4-1: TRANSMITTING THROUGH THE INTERNET FILING APPLICATION

Form you wish to transmit	Return Form Type Box to check on application
1040	1040 – U.S. Individual Income Tax Return
1040-SR	1040 – U.S. Individual Income Tax Return
1040-SS or 1040-PR	1040 – U.S. Individual Income Tax Return
1040-NR	1040 – U.S. Individual Income Tax Return
1041	1041 – U.S. Income Tax Return for Estates & Trusts
1042	1042 - Annual Withholding Tax Returns for US Source Income of Foreign Persons
1065	1065 – U.S. Return of Partnership Income
1120	1120 – Corporate Income Tax Return (1120, 1120-F, 1120-S)
1120-F	1120 – Corporate Income Tax Return (1120, 1120-F, 1120-S)
1120-S	1120 – Corporate Income Tax Return (1120, 1120-F, 1120-S)

Form you wish to transmit	Return Form Type Box to check on application
1120-POL	1120-POL – U.S. Income Tax Return for Certain Political Organizations
2290	2290 – Heavy Highway Vehicle Use Tax Return
2350	2350 – Application for Extension of Time to File U.S. Income Tax Return
4868	4868 - Application for Automatic Extension of Time to File U.S. Individual Income Tax Return
56	56 – Application for Extension to File 56, Notice Concerning Fiduciary Relationship
7004	7004 - Application for Extension to File
720	720 – Quarterly Federal Excise Tax Return
8849	8849 - Claim for Refund of Excise Taxes
9465	9465 – Installment Agreement Request
940 or 940-PR	94x Annual – 94x Annual Employment Tax Returns
941, 941-PR, or 941-SS	94x Qtrly – 94x Quarterly Employment Tax Returns
943 or 943-PR	94x Annual – 94x Annual Employment Tax Returns
944	94x Annual – 94x Annual Employment Tax Returns
945	94x Annual – 94x Annual Employment Tax Returns
94x	94xPINReg - 94x On-Line Signature PIN Registration
990	990 – Return of Organization Exempt from Income Tax (990, 990-EZ, 990-N, 990-PF) and Application for Extension to File
990-EZ	990 – Return of Organization Exempt from Income Tax (990, 990-EZ, 990-N, 990-PF) and Application for Extension to File
990-N	990 – Return of Organization Exempt from Income Tax (990, 990-EZ, 990-N, 990-PF) and Application for Extension to File

Form you wish to transmit	Return Form Type Box to check on application
990-PF	990 – Return of Organization Exempt from Income Tax (990, 990-EZ, 990-N, 990-PF) and Application for Extension to File
8868	990 – Return of Organization Exempt from Income Tax (990, 990-EZ, 990-N, 990-PF) and Application for Extension to File

Delegation:

The person identified to transmit over the Internet must be given this authority. This is done by accessing the IRS e-file application and updating the delegated user section with the MeF Internet Transmitter option checked. Once this role is added to their profile, the authorized delegated user can log into the existing IEP Portal and transmit returns through IFA for the organization.

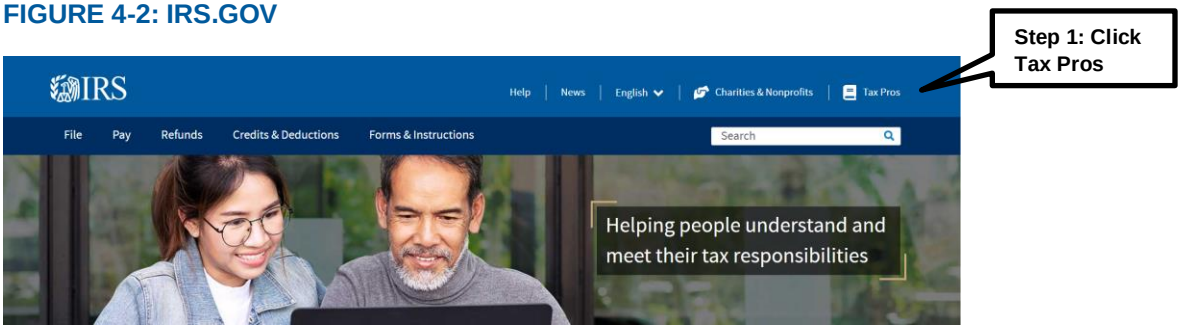
To obtain additional information regarding process and IRS e-file application, go to **e-Services - Online Tools for Tax Professionals.**

4.2.2 Accessing and Logging into MeF IFA

You must be authorized to submit transmissions or retrieve acknowledgements through IFA. To access and log into MeF Internet Filing complete the following steps:

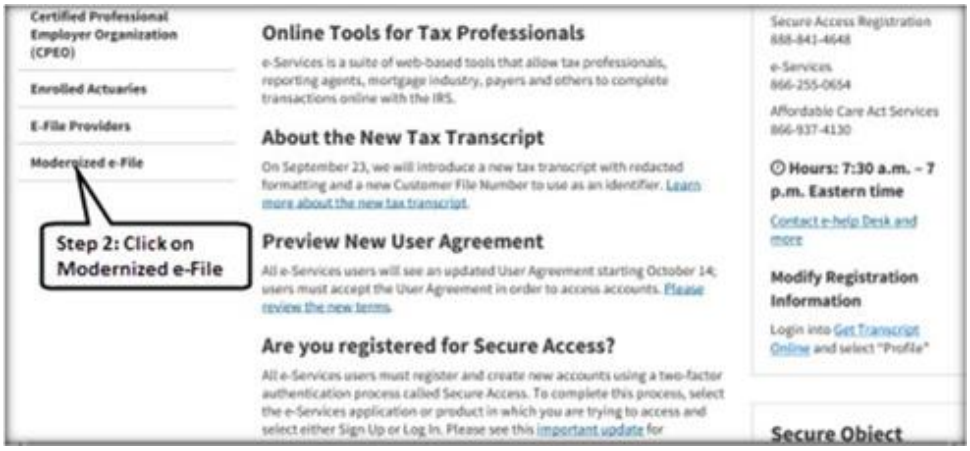
Step 1: Click the Tax Pros" tab in the upper right hand corner.

FIGURE 4-2: IRS.GOV



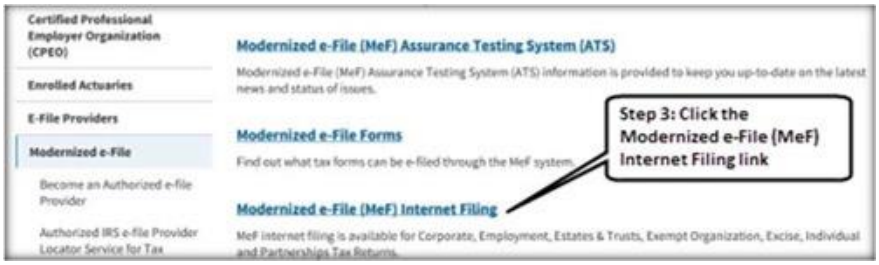
Step 2: Click the Modernized e-file link in the left-hand column under e-Filing Resources.

FIGURE 4-3: E-FILING RESOURCES


Certified Professional Employer Organization (CPEO)
Enrolled Actuaries
E-File Providers
Modernized e-File
Step 2: Click on Modernized e-File
Online Tools for Tax Professionals
e-Services is a suite of web-based tools that allow tax professionals, reporting agents, mortgage industry, payers and others to complete transactions online with the IRS.
About the New Tax Transcript
On September 23, we will introduce a new tax transcript with redacted formatting and a new Customer File Number to use as an identifier. Learn more about the new tax transcript.
Preview New User Agreement
All e-Services users will see an updated User Agreement starting October 14; users must accept the User Agreement in order to access accounts. Please review the new terms.
Are you registered for Secure Access?
All e-Services users must register and create new accounts using a two-factor authentication process called Secure Access. To complete this process, select the e-Services application or product in which you are trying to access and select either Sign Up or Log In. Please see this important update for
Secure Access Registration 888-841-4648
e-Services 866-255-0654
Affordable Care Act Services 866-937-4130
Hours: 7:30 a.m. – 7 p.m. Eastern time
Contact e-help Desk and more
Modify Registration Information
Login into Get Transcript Online and select "Profile"
Secure Object

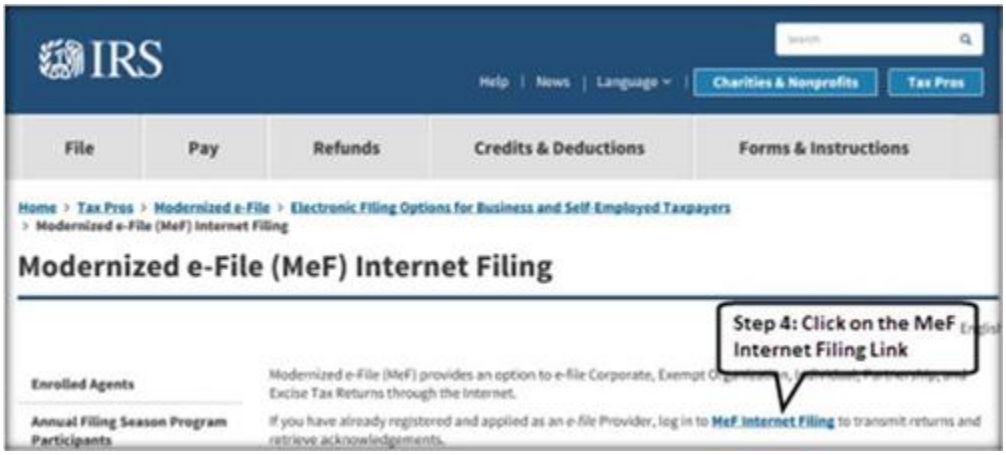
Step 3: Click the Modernized e-file (MeF) Internet Filing link.

FIGURE 4-4: MODERNIZED E-FILE (MeF) PROGRAM INFORMATION


Certified Professional Employer Organization (CPEO)
Enrolled Actuaries
E-File Providers
Modernized e-File
Become an Authorized e-file Provider
Authorized IRS e-file Provider Locator Service for Tax
Modernized e-File (MeF) Assurance Testing System (ATS)
Modernized e-File (MeF) Assurance Testing System (ATS) information is provided to keep you up-to-date on the latest news and status of issues.
Modernized e-File Forms
Find out what tax forms can be e-filed through the MeF system.
Modernized e-File (MeF) Internet Filing
MeF Internet filing is available for Corporate, Employment, Estates & Trusts, Exempt Organization, Excise, Individual and Partnerships Tax Returns.
Step 3: Click the Modernized e-File (MeF) Internet Filing link

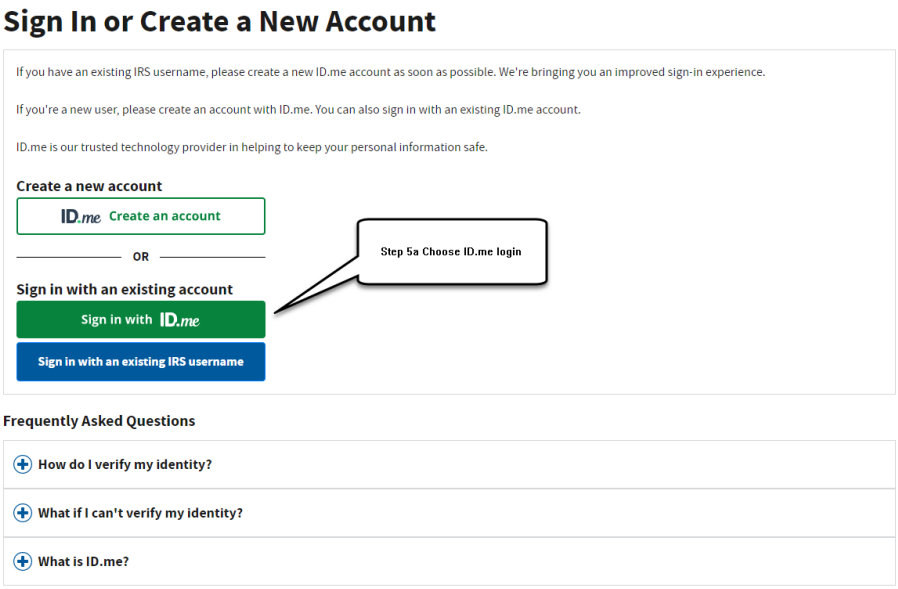
Step 4: Click on the MeF Internet Filing link.

FIGURE 4-5: MODERNIZED E-FILE (MeF) INTERNET FILING


IRS
Help | News | Language | Charities & Nonprofits | Tax Pros
File
Pay
Refunds
Credits & Deductions
Forms & Instructions
Home > Tax Pros > Modernized e-File > Electronic Filing Options for Business and Self-Employed Taxpayers > Modernized e-File (MeF) Internet Filing
Modernized e-File (MeF) Internet Filing
Step 4: Click on the MeF Internet Filing Link
Enrolled Agents
Annual Filing Season Program Participants
Modernized e-File (MeF) provides an option to e-file Corporate, Exempt Organization, Individual, Partnership, and Excise Tax Returns through the Internet.
If you have already registered and applied as an e-file Provider, log in to MeF Internet Filing to transmit returns and retrieve acknowledgements.

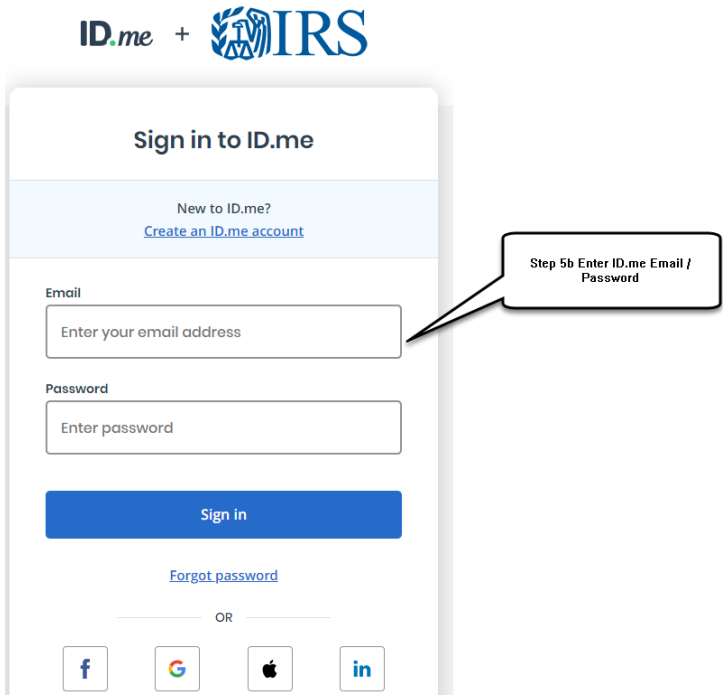
Step 5a: Sign in with ID.me account

FIGURE 4-6: SIGN IN WITH ID.ME ACCOUNT


Sign In or Create a New Account
If you have an existing IRS username, please create a new ID.me account as soon as possible. We're bringing you an improved sign-in experience.
If you're a new user, please create an account with ID.me. You can also sign in with an existing ID.me account.
ID.me is our trusted technology provider in helping to keep your personal information safe.
Create a new account
ID.me Create an account
OR
Sign in with an existing account
Sign in with ID.me
Sign in with an existing IRS username
Step 5a Choose ID.me login
Frequently Asked Questions
How do I verify my identity?
What if I can't verify my identity?
What is ID.me?

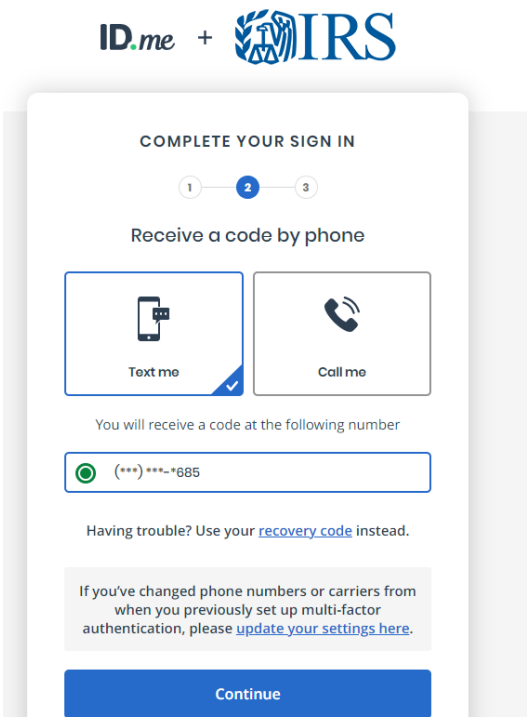
Step 5b: Enter ID.me credentials

FIGURE 4-7: ENTER ID.ME CREDENTIALS



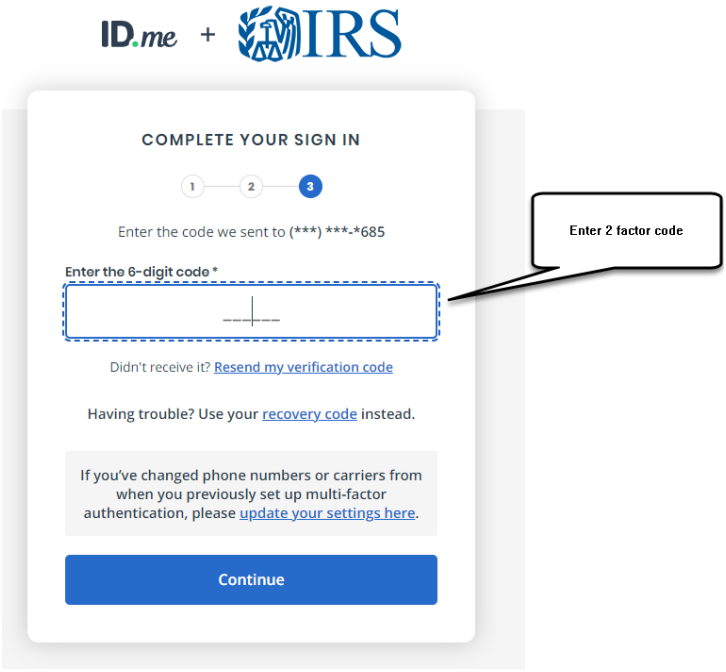
Step 5c: Receive 2 factor authentication code

FIGURE 4-8: RECEIVE 2 FACTOR AUTHENTICATION CODE


ID.me + IRS
COMPLETE YOUR SIGN IN
1 2 3
Receive a code by phone
Text me
Call me
You will receive a code at the following number
(***) ***-*685
Having trouble? Use your recovery code instead.
If you've changed phone numbers or carriers from when you previously set up multi-factor authentication, please update your settings here.
Continue

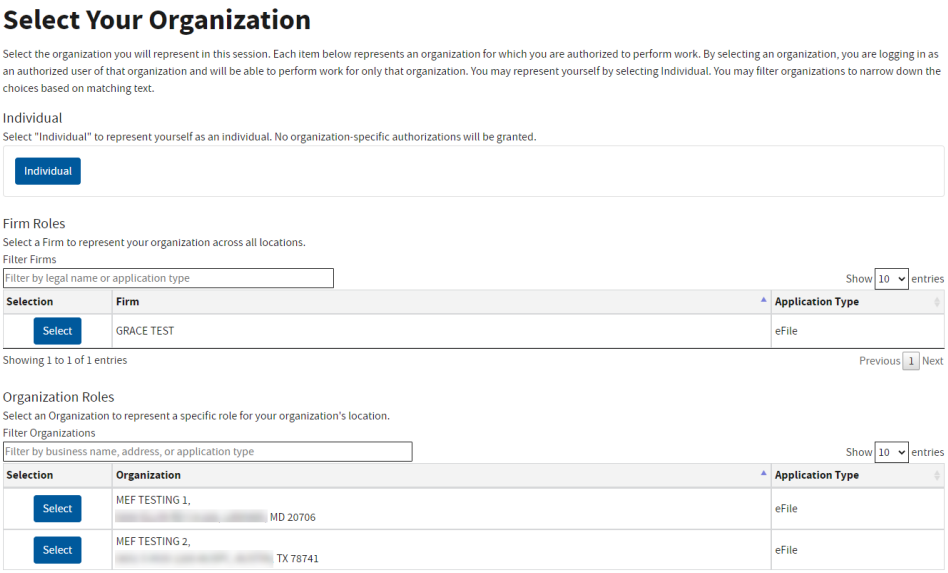
Step 5d: Enter the 2 factor authentication code

FIGURE 4-9: ENTER 2 FACTOR AUTHENTICATION CODE


ID.me + IRS
COMPLETE YOUR SIGN IN
1 2 3
Enter the code we sent to (***) ***-*685
Enter the 6-digit code *
Enter 2 factor code
Didn't receive it? Resend my verification code
Having trouble? Use your recovery code instead.
If you've changed phone numbers or carriers from when you previously set up multi-factor authentication, please update your settings here.
Continue

Step 6: Select the organization you will represent in the session.

FIGURE 4-10: SELECT ORGANIZATION SCREEN


Select Your Organization
Select the organization you will represent in this session. Each item below represents an organization for which you are authorized to perform work. By selecting an organization, you are logging in as an authorized user of that organization and will be able to perform work for only that organization. You may represent yourself by selecting Individual. You may filter organizations to narrow down the choices based on matching text.
Individual
Select "Individual" to represent yourself as an individual. No organization-specific authorizations will be granted.
Individual
Firm Roles
Select a Firm to represent your organization across all locations.
Filter Firms
Filter by legal name or application type
Show 10 entries
Selection
Firm
Application Type
Select
GRACE TEST
eFile
Showing 1 to 1 of 1 entries
Previous 1 Next
Organization Roles
Select an Organization to represent a specific role for your organization's location.
Filter Organizations
Filter by business name, address, or application type
Show 10 entries
Selection
Organization
Application Type
Select
MEF TESTING 1,
MD 20706
eFile
Select
MEF TESTING 2,
TX 78741
eFile

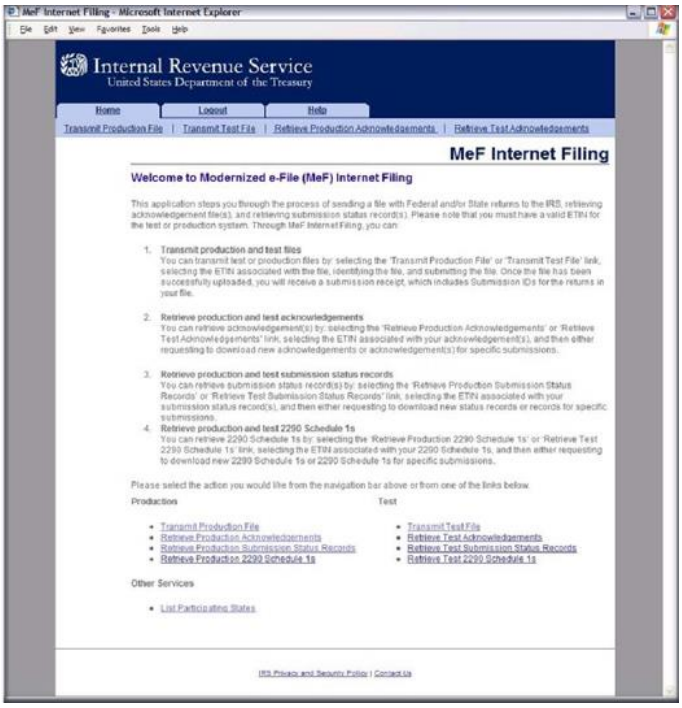
4.2.3 Submitting a Transmission File

After you select the organization you will represent in this session, the MeF Internet Filing Home Page displays. On this page, you can select to:

- Transmit production and test files
- Retrieve production and test acknowledgements
- Retrieve production and test submission status records
- Retrieve production and test 2290 Schedule 1s
- View a list of participating states in the Fed/State program
- All tax returns and/or extensions in a transmission file must either be production files or test files. To transmit production or test files complete the following steps:

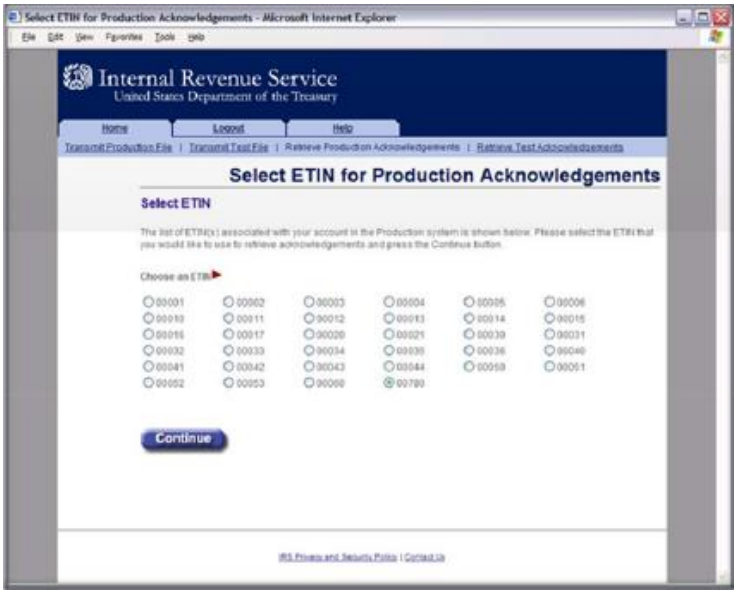
Step 1: Select either Transmit Production File link or Transmit Test File link from the MeF Internet Filing Home Page

FIGURE 4-11: MeF INTERNET FILING



Step 2: Select the ETIN The organization for which you are transmitting may have multiple ETINs. Select the ETIN that applies to this transmission. The screen below will display when you select “Transmit a Production File.”

FIGURE 4-12: SELECT ETIN FOR PRODUCTION TRANSMISSION FILE PAGE

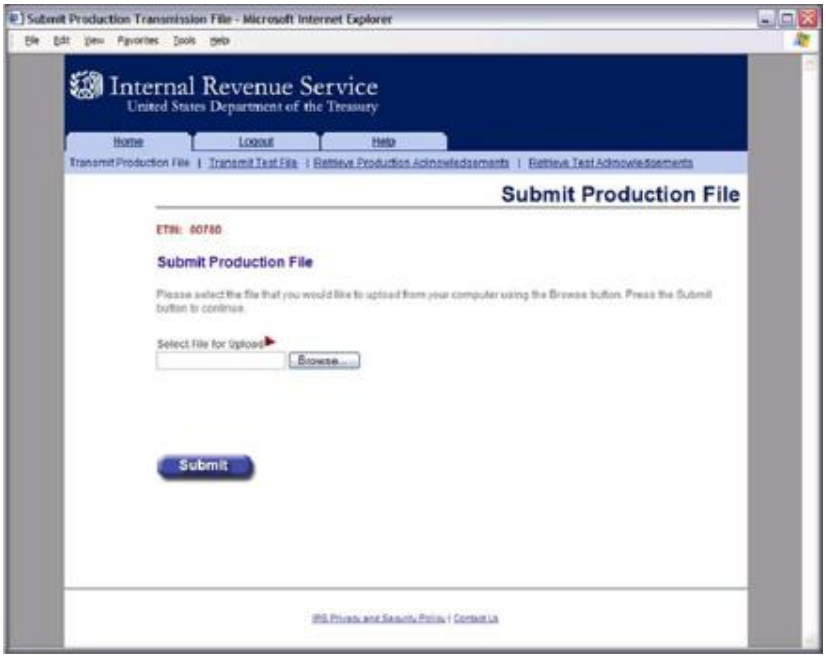

Select ETIN for Production Acknowledgements - Microsoft Internet Explorer
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
Select ETIN for Production Acknowledgements
Select ETIN
Continue

Step 3: Upload file

- Find the file that you want to upload by clicking the Browse button and selecting the appropriate file or by typing in the file name.
- Click the Submit button

Note: The transmission file is posted using HTTP SSL.

FIGURE 4-13: SUBMIT PRODUCTION MESSAGE FILE PAGE


Submit Production Transmission File - Microsoft Internet Explorer
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
Submit Production File
ETIN: 60780
Submit Production File
Please select the file that you would like to upload from your computer using the Browse button. Press the Submit button to continue.
Select File for Upload
Browse...
Submit
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Step 4: View Upload Status Screen Then Close Window

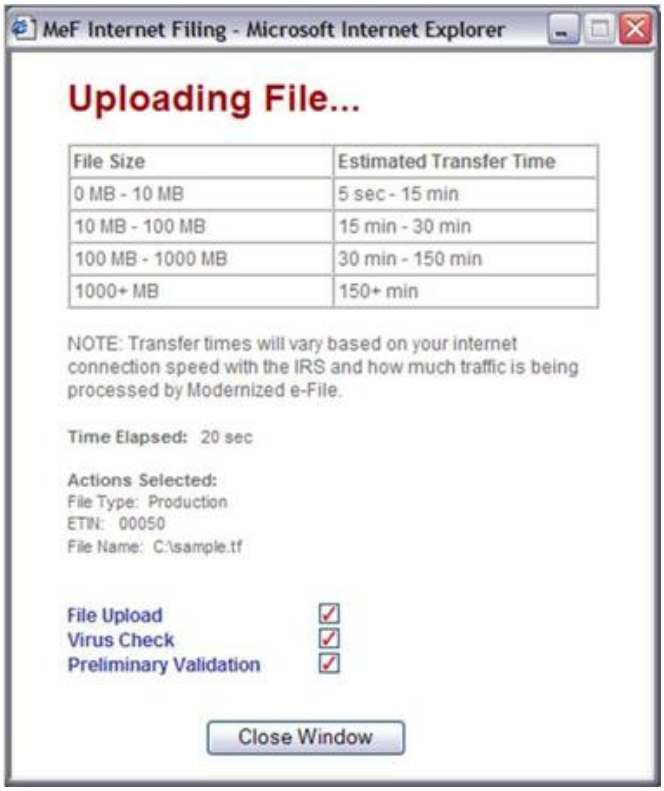
The system provides you with an upload status page that monitors the progress of the transmission. The window also displays server-side processing steps, which are updated and checked once the processing has been completed: File Upload, Virus Check, and Preliminary Validation.

Three checks are done during **Preliminary Validation**:

- the ETIN selected matches the ETIN in the transmission header
- the production/test type selected matches the production/test transmission type in the file
- the number of submissions does not exceed the maximum allowed (which is 100)

Once the transmission has finished, the system prompts you to close the window. It is important to note that the browser that generates this pop-up window is locked, preventing you from navigating to other Web pages until the download is complete.

FIGURE 4-14: UPLOAD STATUS SCREEN


MeF Internet Filing - Microsoft Internet Explorer
Uploading File...
File Size
Estimated Transfer Time
0 MB - 10 MB
5 sec - 15 min
10 MB - 100 MB
15 min - 30 min
100 MB - 1000 MB
30 min - 150 min
1000+ MB
150+ min
NOTE: Transfer times will vary based on your internet connection speed with the IRS and how much traffic is being processed by Modernized e-File.
Time Elapsed: 20 sec
Actions Selected:
File Type: Production
ETIN: 00050
File Name: C:\sample.tf
File Upload
Virus Check
Preliminary Validation
Close Window

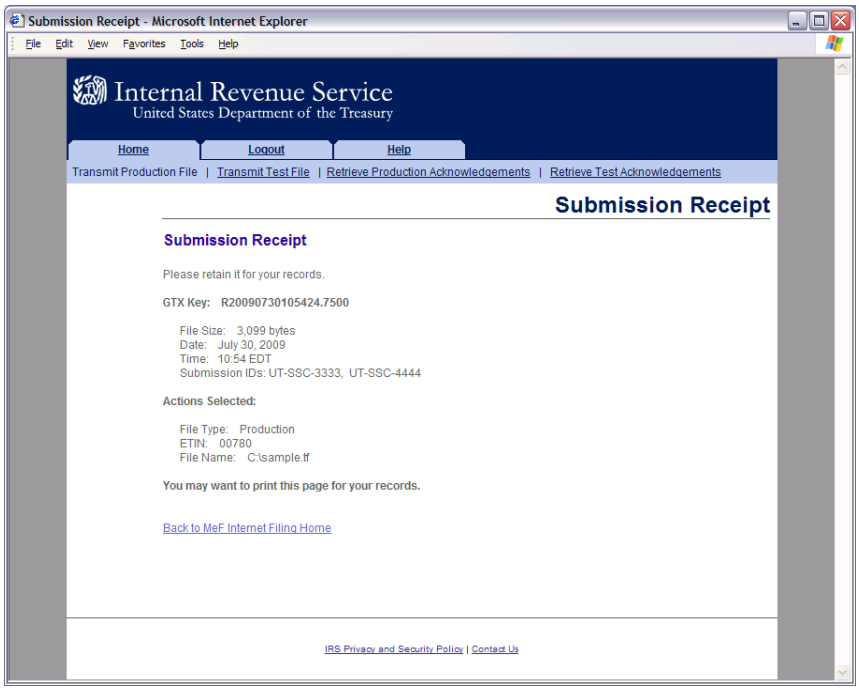
Step 5: Print or Save Transmission Receipt (GTX key)

If the file uploads successfully, IFA displays a Transmission Receipt (also known as a GTX Key) containing the Submission IDs for each return in the file. It is highly recommended that you print and retain a copy of this receipt page. This page just indicates that the IRS received the file.

You must wait for the Acknowledgement to determine if the return was accepted or rejected. The system completes validation of the file and then generates an Acknowledgement. The size and complexity of the file you submitted, as well as the load on the system, will determine how long it takes for the Acknowledgement to be generated. For information on retrieving your Acknowledgement, go to **Section 6.1** of this publication.

Click the Home tab on the navigation bar or click Back to MeF Internet Filing Home to Return to the MeF Internet Filing Home page.

FIGURE 4-15: SUBMISSION RECEIPT PAGE


Submission Receipt - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
Submission Receipt
Submission Receipt
Please retain it for your records.
GTX Key: R20090730105424.7500
File Size: 3,099 bytes
Date: July 30, 2009
Time: 10:54 EDT
Submission IDs: UT-SSC-3333, UT-SSC-4444
Actions Selected:
File Type: Production
ETIN: 00780
File Name: C:\sample.tf
You may want to print this page for your records.
Back to MeF Internet Filing Home
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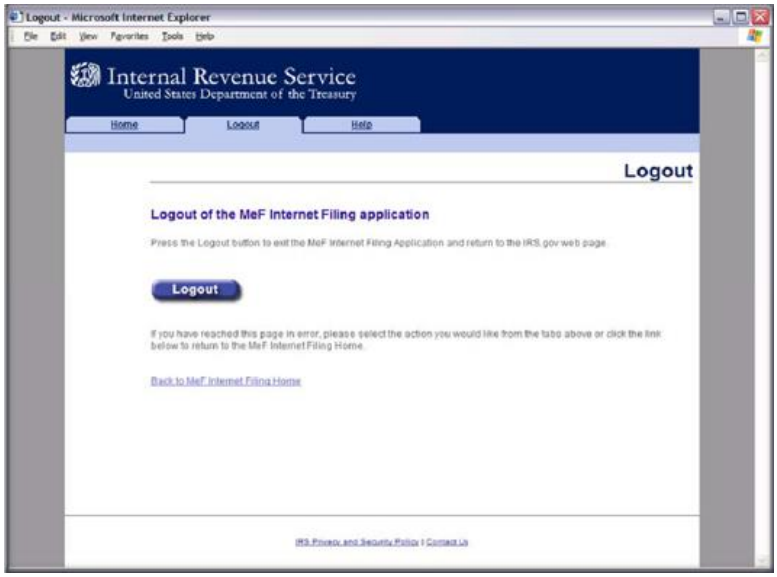
Step 6: Logging Out of MeF IFA

To logout of MeF IFA, click the Logout tab followed by the Logout button.

Click Home on the navigation bar or click Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page

FIGURE 4-16: MeF INTERNET FILING APPLICATION LOGOUT PAGE


Logout - Microsoft Internet Explorer
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Logout
Logout of the MeF Internet Filing application
Press the Logout button to exit the MeF Internet Filing Application and return to the IRS.gov web page.
Logout
If you have reached this page in error, please select the action you would like from the tabs above or click the link below to return to the MeF Internet Filing Home.
Back to MeF Internet Filing Home

4.2.4 MeF IFA Error Conditions When Uploading a File

During the process of uploading a file, the transmitter may encounter an error. You may want to print the error page(s) encountered.

The MeF IFA Web pages for these error messages are shown in the following pages:

- **No ETIN Found**
- **Virus Detected**

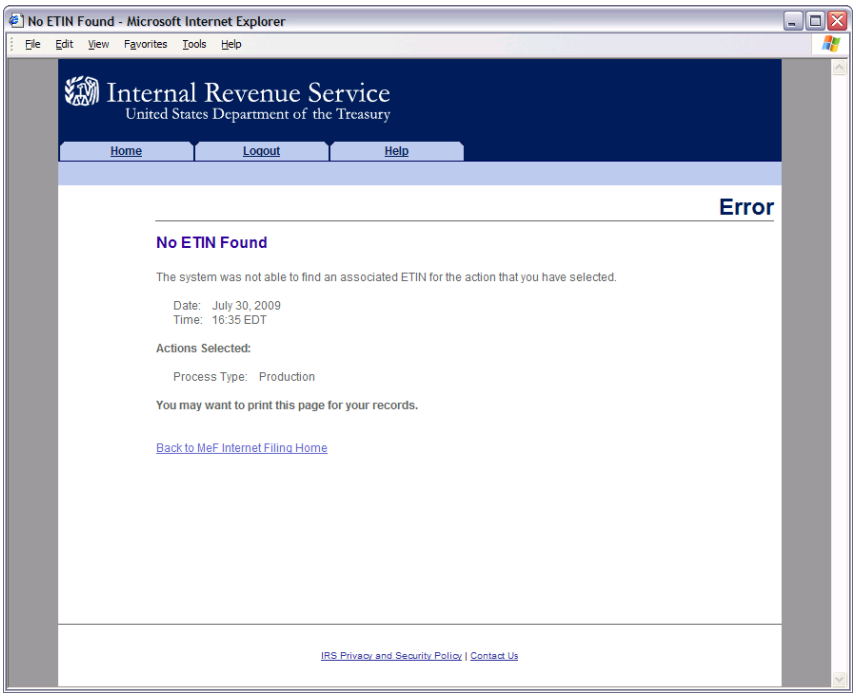
File Upload Error Pages:

- **File Upload Failed**
- **File Error (Unable to Process XML)**
- **ETIN Mismatch**
- **Number of Submissions Exceeds Maximum**
- **System Error - Error Not Identified**
- **System Error – Error Identified**

No ETIN Found

If the system does not find an associated ETIN for the status you selected, then the following error message displays. Check that you selected the appropriate link – you may have selected “Production” and only have test ETINs. You may go back to the MeF Internet Filing Home Page or terminate the session.

FIGURE 4-17: NO ETIN FOUND ERROR PAGE


No ETIN Found - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Error
No ETIN Found
The system was not able to find an associated ETIN for the action that you have selected.
Date: July 30, 2009
Time: 16:35 EDT
Actions Selected:
Process Type: Production
You may want to print this page for your records.
Back to MeF Internet Filing Home
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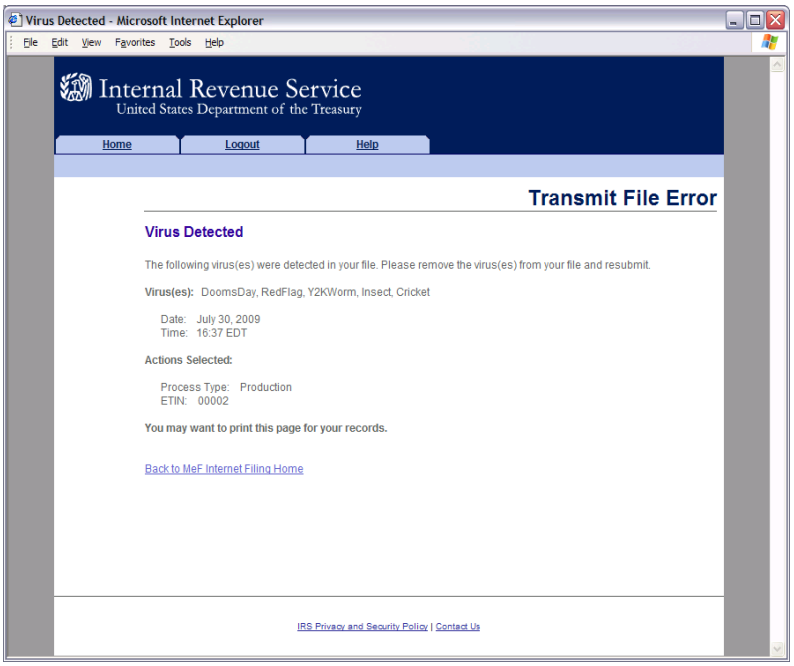
Virus Detected

If a virus is detected in the file, the system deletes the file and displays an error screen, which will include the name of the virus. You may go back to the MeF Internet Filing Home Page or terminate the session. See **Section 4.2.4** MeF IFA Error Conditions When Uploading a File for more information on virus detection.

Click the Home tab on the navigation bar or click Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page.

FIGURE 4-18: VIRUS DETECTED PAGE


Virus Detected - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit File Error
Virus Detected
The following virus(es) were detected in your file. Please remove the virus(es) from your file and resubmit.
Virus(es): DoomsDay, RedFlag, Y2KWorm, Insect, Cricket
Date: July 30, 2009
Time: 16:37 EDT
Actions Selected:
Process Type: Production
ETIN: 00002
You may want to print this page for your records.
Back to MeF Internet Filing Home
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File Upload Error Pages

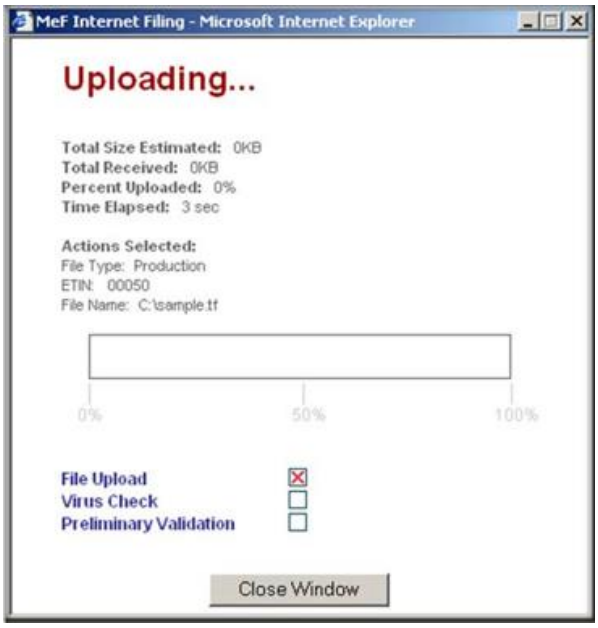
If an “X” is displayed during the file upload process, you will receive an error. If a “ “ is displayed then the upload was successful.

File Upload Failed

When the file upload can’t be completed, IFA rejects the file and automatically displays an error page indicating the type of problem encountered.

Click the Home tab on the navigation bar or click Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page.

FIGURE 4-19: UPLOAD STATUS POP-UP - UNSUCCESSFUL FILE UPLOAD

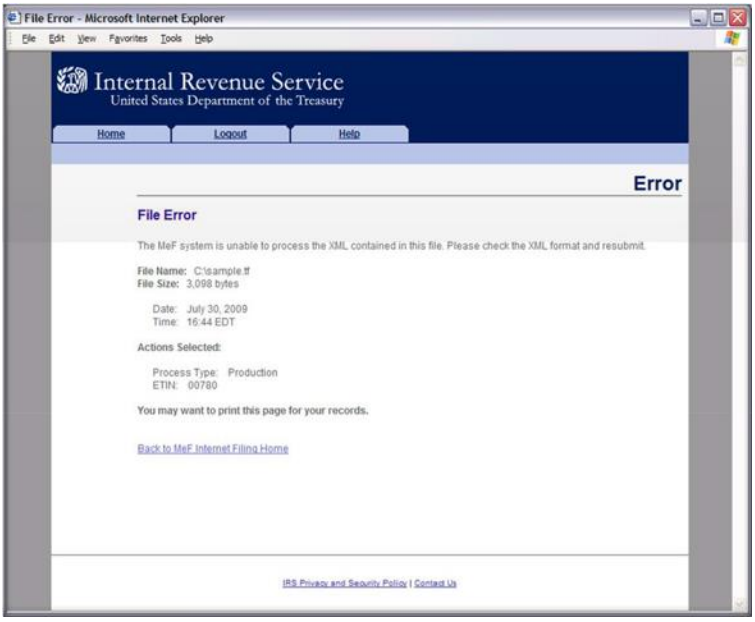


File Error (Unable to Process XML)

If a successfully uploaded file contains malformed XML (for example a bracket may be missing, an element may be missing etc.), the system rejects the file and displays the following error page.

Click the Home tab on the navigation bar or click Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page.

FIGURE 4-20: FILE ERROR PAGE – UNABLE TO PROCESS XML


File Error - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Error
File Error
The MeF system is unable to process the XML contained in this file. Please check the XML format and resubmit.
File Name: C:\sample.tf
File Size: 3,098 bytes
Date: July 30, 2009
Time: 16:44 EDT
Actions Selected:
Process Type: Production
ETIN: 00780
You may want to print this page for your records.
Back to MeF Internet Filing Home
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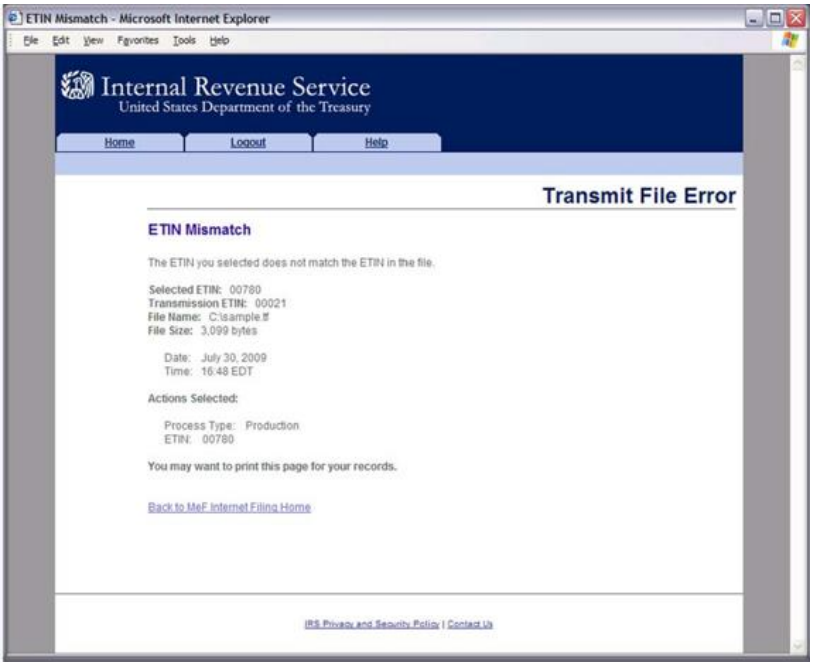
ETIN Mismatch

If the user selected ETIN does not match the ETIN in the file, IFA rejects the file and displays the following error message. Check the value for the Selected ETIN and Transmission ETIN to see if there is a mismatch. In the example shown below, the Selected ETIN is 00780 but the Transmission ETIN is 00021 so the transmission was rejected.

Click the Home tab on the navigation bar or click Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page.

FIGURE 4-21: TRANSMIT FILE ERROR PAGE – ETIN MISMATCH


ETIN Mismatch - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit File Error
ETIN Mismatch
The ETIN you selected does not match the ETIN in the file.
Selected ETIN: 00780
Transmission ETIN: 00021
File Name: C:\sample.tf
File Size: 3,099 bytes
Date: July 30, 2009
Time: 16:48 EDT
Actions Selected:
Process Type: Production
ETIN: 00780
You may want to print this page for your records.
Back to MeF Internet Filing Home
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Number of Submissions Exceeds Maximum

If the number of submissions within the file exceeds the configurable limit, which is currently set to 100, IFA responds with a SOAP fault indicating that the file exceeded the max number of submissions allowed by the system (100) as shown below.

A SOAP fault indicates an error. The user can rectify a SOAP fault when the SOAP fault is caused by a user action.

Click the Home tab on the navigation bar or click Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page.

FIGURE 4-22: TRANSMIT FILE ERROR PAGE – NUMBER OF SUBMISSIONS EXCEEDS MAXIMUM

System Error - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Error
System Error
A system error has occurred.
Date: November 17, 2009
Time: 15:00 EST
Actions Selected:
Process Type: Production
ETIN: 00006
Error:
Fault Code: Server.userException
Fault String: gov.irs.efile.et.a2a.common.MeFExceptionType
Error Details:
Failed to send submission reconciliation list for message id 9030479393805508524O. Reason: The request count 110 exceeds the maximum configuration count 100 allowed for messageId 90304793938055085240 REQUEST_ERROR MEF00005
You may want to print this page for your records.
Back to MeF Internet Filing Home
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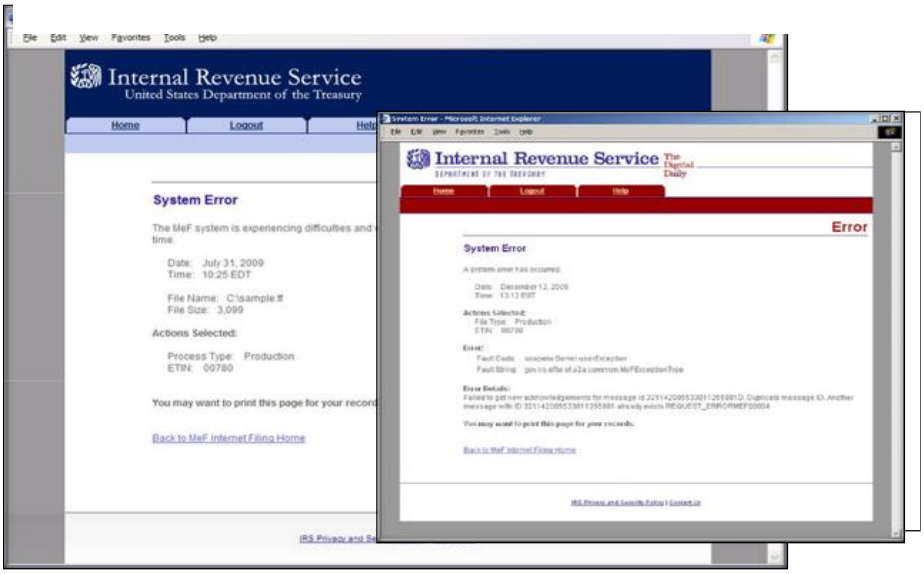
System Error – Error Not Identified

If the system encounters a problem and cannot transfer and store the file, the system displays the following error message and asks the transmitter to resubmit the transmission file.

Call the e-help Desk at 1-866-255-0654 (Monday through Friday 6:30 a.m. – 6:00 p.m. CST), if you continue to receive this message. You may want to print this page for reference.

Click the Home tab on the navigation bar or click Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page.

FIGURE 4-23: ERROR NOT IDENTIFIED



System Error – Error Identified

The error page below displays errors that occurs when a file has been transmitted and the system is able to specify the error that occurred.

Click the Home tab on the navigation bar or click Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page

FIGURE 4-24: SYSTEM ERROR PAGE WITH ERROR SPECIFIED

System Error - Microsoft Internet Explorer
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Error
System Error
A system error has occurred.
Date: July 30, 2009
Time: 16:26 EDT
Actions Selected:
Process Type: Production
ETIN: 00013
Error:
Fault Code: Server.userException
Fault String: gov.irs.efile.ef.a2a.common.MeFExceptionType
Error Details:
Failed to get acknowledgement for message id C20060105125431.3460. Reason: Could not find acknowledgement for submission ID 00000000000000000000 for this ETIN 10060 REQUEST_ERROR MEF00005
You may want to print this page for your records.
Back to MeF Internet Filing Home
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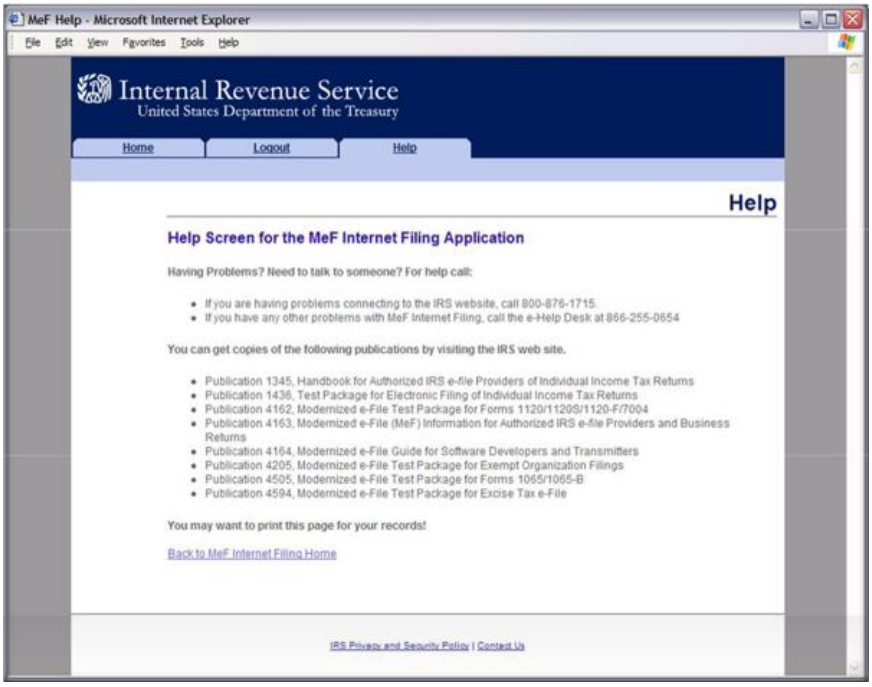
4.2.5 Help Tab

Click the Help tab to access the MeF Internet Filing Help page. This page provides the phone numbers to call if you are experiencing problems. It also lists the names of all the MeF Publications.

FIGURE 4-25: HELP SCREEN FOR THE MeF INTERNET FILING APPLICATION


MeF Help - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Help
Help Screen for the MeF Internet Filing Application
Having Problems? Need to talk to someone? For help call:
If you are having problems connecting to the IRS website, call 800-876-1715.
If you have any other problems with MeF Internet Filing, call the e-Help Desk at 866-255-0654
You can get copies of the following publications by visiting the IRS web site.
Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns
Publication 1436, Test Package for Electronic Filing of Individual Income Tax Returns
Publication 4162, Modernized e-File Test Package for Forms 1120/1120S/1120-F/7004
Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers and Business Returns
Publication 4164, Modernized e-File Guide for Software Developers and Transmitters
Publication 4205, Modernized e-File Test Package for Exempt Organization Filings
Publication 4505, Modernized e-File Test Package for Forms 1065/1065-B
Publication 4594, Modernized e-File Test Package for Excise Tax e-File
You may want to print this page for your records!
Back to MeF Internet Filing Home
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4.2.6 Browsers and Operating Systems

The client-side browsers and operating systems that will be supported are listed in the following table.

TABLE 4-2: BROWSER AND OPERATING SYSTEM

Browser	Windows 10
Microsoft IE11.0	Supported
Firefox 72.x	Supported
Google Chrome 79.x	Supported

4.3 Detecting Viruses in MeF Transmissions

4.3.1 Through Internet Filing Application (IFA)

All files being transmitted through IFA will be scanned for viruses. In the event the system detects a virus in the transmission file, the following steps will be taken:

- The transmission will be rejected and an error screen with the message “Virus Detected” will be displayed. The session will be terminated.
- The Transmitter must remove the infected data and then call the help Desk at 1-866-255- 0654 (Monday through Friday 6:30 a.m. – 6:00 p.m. CST), when they are ready to retransmit.

Please refer to **Section 4.2.4** MeF IFA Error Conditions When Uploading a File, which shows the error screen that will be displayed.

4.3.2 Through Application-to-Application (A2A)

All files being transmitted through A2A will be scanned for viruses. In the event the system detects a virus in the transmission file, the following steps will be taken:

- The Transmission will reject, and an error response will be returned.
- The Transmitter must remove the infected data and then retransmit the file.

5. Validating the Transmission and Return Data

This section explains how MeF will perform validations of the transmission and return data through Business Rules, schema validations, SOAP envelope validation and Transmission Header and Manifest validation.

5.1 Business Rules (Categories/Severity)

The following section describes the Business Rules used in MeF. To the extent possible, the MeF Business Rules have been standardized across all return types currently available in MeF. As additional tax returns migrate to the modernized architecture, the associated Business Rules for those returns will be rewritten to maintain the standardization across all return types.

The following error information will be provided in your Business Rule acknowledgement file:

1. Rule Number - Each MeF Business Rule has a number that uniquely identifies the Business Rule within the MeF system. The rule number consists of a letter identifying the type of return document the rule applies (form, return, transmission, schema, schedule, payment), the form number that owns the rule, followed by the number of the rule within the form.

TABLE 5-1: IDENTIFYING BUSINESS RULES

Identifier	Rule Type
EMPL	Employment Tax
FPYMT	Payment
F	Form
IND	Individual
R	Return
STATE	State
S	Schedule
T	Transmission
X	XML

2. Error Message - This element provides the description of the rule.
3. Error Category - All MeF Business Rules are divided into 12 error categories. The following eight categories validate the XML data:

- Multiple Document – more than the required number of documents are included in the tax return. The maxOccurs attribute in the Return Data restricts the allowable number of the XML document within the tax return. In the cases where the number of documents is restricted by form and/or line, the number of times the XML document can occur will be restricted by a Business Rule and the maxOccurs in the ReturnData will be set to 'unbounded' or a specified number.

Example: Only one Form 3468 can be attached to each 1120 and 8865. Since more than one 8865 can be attached to the tax return, more than one 3468 may exist in the tax return. Therefore, in the ReturnData1120, maxOccurs = "unbounded" and a business rule for each form will exist restricting the number of 3468s that can be attached to each form.

- Missing Document – a tax return document is required but was not included in the tax return.
- Data Mismatch – the data in two fields do not match.

Example: The business rule F1120-258-01 will trigger if Form 1120 Item D does not equal Form 1120, Schedule L, Line 15d. If Form 1120, Schedule L is present, Form 1120, Item D "Total Assets" must equal Form 1120, Schedule L, Line 15d.

- Duplicate Condition – the tax return or the transmission file was previously received and accepted by the IRS.
- Math Error – the result of a computation is incorrect.
- Incorrect Data – the data breached a Business Rule even though the data is syntactically correct. The data values for elements must conform to the format specified and the data type. The data values for the elements must contain values allowed in the schema.

Example: If a return is submitted with the taxpayer's phone number showing all zero's, the business rule R0000-192 will trigger. R0000-192 - Phone Number provided in the return must not be all zeros.

- Missing Data – data is not provided for a required field.
- Database Validation Error – data provided does not match or is not present in the IRS database.

Example: The business rule R000-905-01 will trigger if the submission does not have an EFIN in accepted status. The business rules state the Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the MeF database and in accepted status.

The following are the remaining three categories for all return types:

- XML Error – the data violates Schema specification. The return and transmission documents must conform to the version of the XML schema they specify.
- System Error – a return encounters a problem with the IRS systems that prevents the return from being processed electronically.
- Unsupported – a submitted item(s) is sent to a location that does not accept it or an unusual condition is encountered in the data.

The following apply to extension Forms 2350, 4868, 7004 and 8868:

- Not on Time – a document is received after the due date.
- Severity - When a Business Rule is violated, one of the following severity levels will be issued:

- Reject – the tax return is rejected; however, MeF will continue processing the tax return to completion or until 100 errors have occurred. You will need to send the tax return with the errors corrected.
- Reject and Stop – this severity type will stop processing the return when reject is encountered.
- Alert - This severity does not cause the return to reject. Information is being provided to the taxpayer about a condition in the return, but the return does not reject because of that condition.
- Data Value - Data value causing the violation - when appropriate.

Business Rules for Consolidated Returns

- Conformance with XML Schemas (format checks) will be performed at all levels of a consolidated return: top-level consolidation, parent return and all subsidiary returns. However, Business Rules are generally enforced only at the top-level consolidated return.
- **Example:** Business Rule SN-F1120-014-02 states “If Schedule N (Form 1120), Line 4b, has a non-zero value, then Form 5471 must be attached.” If Form 5471 is attached to a Parent or Subsidiary return, the validation will not pass, and a reject with rule SN-F1120-014-02 will be returned in the acknowledgement file.
- The following business rules are exceptions to the general rule and are applied to all levels of a consolidated return. They include business rules R0000-061-01, SUTP-F1120-001, SI-F1118- 001, SJ-F5471-001, SMF5471-001, SO-F5471-001, SA-F5713-001, SB-F5713-001, SC-F5713-001, SM-F8858-001, SK1-F8865- 001, SO-F8865-001, SP-F8865-001, F8975-002 and SA-F8975-002.

Validating the Transmission File

Once the transmission file is received from IFA or A2A, the MeF system must validate the transmission header before it validates the returns inside. Transmission validation consists of two parts:

- SOAP envelope validation. SOAP envelope validation ensures transmission file format integrity and that the SOAP header, body, and MIME segments exist and are in the proper place. If the transmission file fails SOAP envelope validation, the entire transmission, including all returns, is rejected.
- Transmission/MessageHeader and Manifest validation. The transmission/message header provides some summary information about the file, such as Transmission ID, Message ID, ETIN and timestamp.

Note: The time zone component of the timestamp element is a required data element in the Transmission Manifest. Where there is a timestamp element there must be a time zone component included.

The SOAP header and transmission manifest in the SOAP body are constructed correctly based on the A2A WSDL definition.

The manifest contains the submission count and SubmissionId of each submission in the transmission file. The Submission ID:

- should not be a duplicate of another SubmissionId
- should contain the Electronic Return Originator's EFIN
- EFIN should be the same as the EFIN in the return header
- YYYY in the SubmissionId must be the current Processing Year. Any submission sent to the IRS in 2021 must have “2021” in the “YYYY” value of the SubmissionId

Note: When a transmission is rejected, you will not receive an acknowledgement for individual submissions within the transmission. All submissions must be resubmitted.

MeF validates the transmission header against Business Rules. Below are samples of transmission validation Business Rules. The complete list of Business Rules made available with each schema version.

5.2 Transmission Validation Business Rules

The Tax Type includes all MeF forms 56, 720, 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, 945, 990, 990-EZ, 990-N, 990-PF, 1040, 1040-SR, 1040-PR, 1040-SS, 1040-NR, 1041, 1065, 1120, 1120-F, 1120-POL, 1120-S, 2290, 2350, 4868, 7004, 8849, 8868, 9465.

TABLE 5-2: VALIDATION RULES

Rule Number	Rule Text	Error Category	Severity	Tax Type
T0000-014	The Submission ID must be globally unique.	Incorrect Data	Reject And Stop	*See Note

You can access the complete list of validation rules for the transmission header and manifest with each form family schemas.

If the transmission file (SOAP envelope, header and manifest) passes the validation check, the transmission has been accepted and the system begins validating the returns contained in the transmission.

5.3 Validating Tax Return

Once the transmission file passes validation, the MeF system validates the submissions contained in the file. Submission validation consists of two parts: schema validation and Business Rule validation.

5.3.1 Schema Validation

IRS recommends each return be run against a validating parser prior to being submitted. This pre- validation is intended to identify the majority of potential error conditions and minimize the chance of receiving errors. A parser compares the XML document to the defined elements and attributes of the Schemas to ensure a well-formed document is transmitted. Schemas provide the basic definition for elements –field length, data type, allowable values, etc. Data integrity depends on each data element complying with the data format specifications. If the tax preparation software uses the IRS- defined XML Schemas to create the XML tax return, there should be no data format errors in the return. The MeF system verifies this by validating each return in the transmission file against the Schemas.

Note: When an error is found during schema validation, processing stops once schema validation completes. No Business Rules will be applied to the submission, and if the error is found in the manifest, the submission (xml archive) will not be schema validated either.

Below are samples of schema validation Business Rules. The complete list of Business Rules is found on each form's page.

Note: It is important that you run your transmission file through a validating parser to find any errors before transmitting.

You can access the Schema Validation Business Rules on each form family's **Modernized e-file (MeF) Schemas and Business Rules** page.

Note: The Tax Type includes all MeF Forms 56, 720, 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, 945, 990, 990-EZ, 990-N, 990-PF, 1040, 1040-PR, 1040-SS, 1040-NR, 1041, 1065, 1120, 1120-F, 1120-POL, 1120-S, 2290, 2350, 4868, 7004, 8849, 8868, 9465.

TABLE 5-3: SCHEMA VALIDATION RULES

Rule Number	Rule Text	Error Category	Severity	Tax Type
X0000-005	The XML data has failed schema validation.	XML Error	Reject And Stop	See Note above
X0000-010	For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.	Incorrect Data	Reject And Stop	See Note above
X0000-029	A binary attachment submitted in the PDF format must begin with the file header "%PDF-."	Incorrect Data	Reject And Stop	All MeF Forms except 990-N, 2350, 4868, 9465

Rule Number	Rule Text	Error Category	Severity	Tax Type
X0000-030	The size and CRC32 checksum value must be provided for the submission XML file (i.e. xml data file that starts with “xml/” or “/xml/”).	Incorrect Data	Reject And Stop	See Note above

5.3.2 Business Rule Validation

The MeF system uses a Business Rule engine to validate returns against the rules. When a rule with severity “reject and stop” or “reject” is violated, an error is generated. Errors result in a rejected return. As submissions are validated, the acknowledgements are made available to the transmitter for retrieval.

When a rule with severity “reject and stop” is violated, processing is stopped so there may be additional errors in the file that have not been identified. The return acknowledgement contains an element called “CompletedValidation.” If a rule with severity “reject and stop” is violated, then the value in this field of the acknowledgement file will be “No”. Business Rules can be found in each schema package.

Note: Rules that begin with STATE are rules that support the Fed/State submission.

TABLE 5-4: RETURN VALIDATION BUSINESS RULES

Rule Number	Rule Text	Error Cetegory	Severity	Tax Type
R0000-075-02	‘RoutingTransitNum’ (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	56, 720, 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, 945, 990, 990-EZ, 990-N, 990-PF, 1040, 1040-PR, 1040-SS, 1040-NR, 1041, 1065, , 1120, 1120- F, 1120-POL, 1120-S, 2290, 2350, 4868, 7004, 8868, 9465
R0000-904-03	Software ID in the Return Header must have passed testing for the form family and ‘TaxYr’.	Database Validation Error	Reject And Stop	5 6, 720, 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, 945, 990, 990-EZ, 990-N, 990-PF, 1040, 1040-PR, 1040-SS, 1040-NR, 1041, 1065, 1120, 1120- F, 1120-POL, 1120-S, 2290, 2350, 4868, 7004, 8849, 8868, 9465

Rule Number	Rule Text	Error Cetegory	Severity	Tax Type
STATE-007	The IRS Submission ID referenced in the State Submission must be that of an IRS Return.	Incorrect Data	Reject	990, 990-EZ, 990-PF, 1040, 1040-SS, 1040-PR, 1040-NR, 1041, 1065, 1120, 1120-F, 1120-S

5.3.3 Checksum and Data Values Returned in the Acknowledgement File

When a zip archive tool compresses files and directories into a zip file, it computes a checksum for each zip entry and includes it in the zip file. It is important to note that the checksum of a file zip entry is the checksum of the file before it is compressed. The IRS will use the 32-bit Cyclic Redundancy Code (CRC32) checksum algorithm, as supported by WinZip, PKZIP, PKWare3.0 and GZIP.

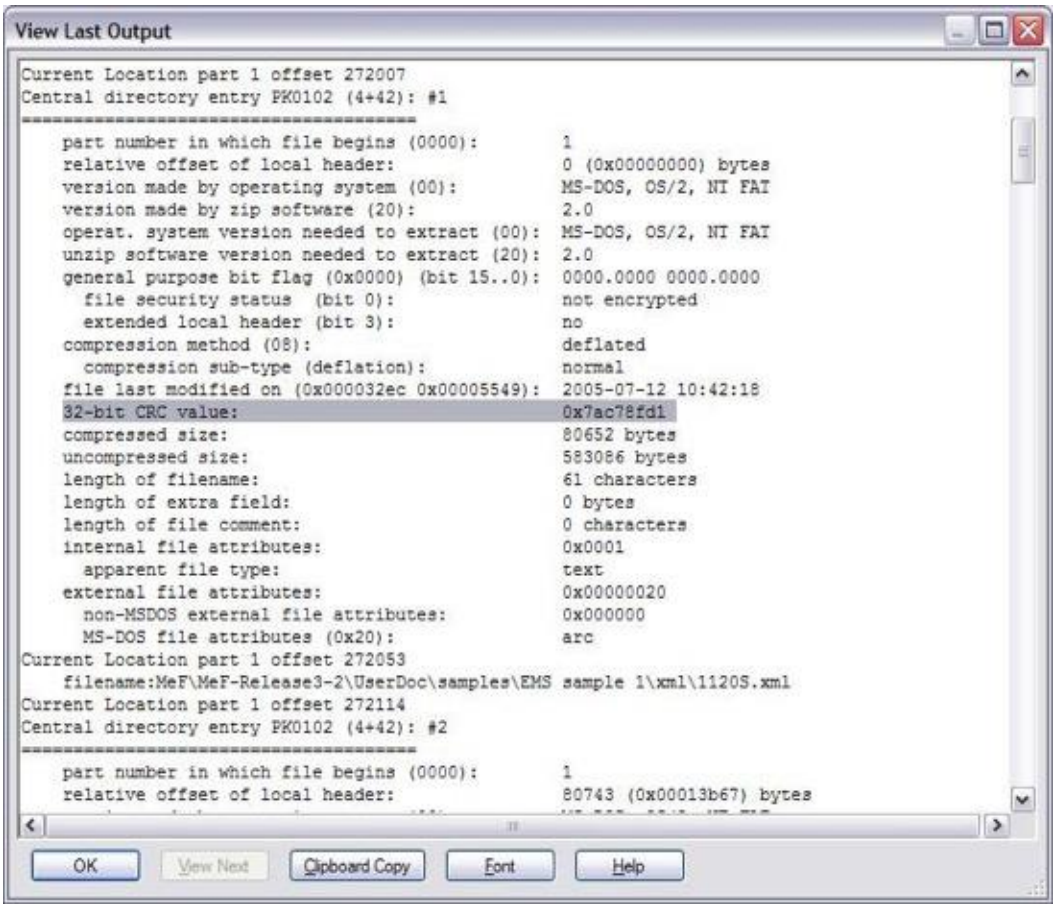
This example illustrates where the CRC32 value can be found in the zip archive file. The zip archive tool compresses the following files and directories into a sample1.zip file using WinZip:

- /manifest/
    - manifest.xml
- /xml/
    - 1120-S.xml
- /attachment/
    - 8453 Signature Document .pdf
    - CertifiedHistoricStructuresSch.pdf

The CRC32 values for the 1120-S.xml file can be found:

WinZip Classic — File — Properties — Details

FIGURE 5-1: CRC VALUE IN THE ZIP ARCHIVE FILE


View Last Output
Current Location part 1 offset 272007
Central directory entry PK0102 (4+42): #1
part number in which file begins (0000): 1
relative offset of local header: 0 (0x00000000) bytes
version made by operating system (00): MS-DOS, OS/2, NT FAT
version made by zip software (20): 2.0
operat. system version needed to extract (00): MS-DOS, OS/2, NT FAT
unzip software version needed to extract (20): 2.0
general purpose bit flag (0x0000) (bit 15..0): 0000.0000 0000.0000
file security status (bit 0): not encrypted
extended local header (bit 3): no
compression method (08): deflated
compression sub-type (deflation): normal
file last modified on (0x000032ec 0x00005549): 2005-07-12 10:42:18
32-bit CRC value: 0x7ac78fd1
compressed size: 80652 bytes
uncompressed size: 583086 bytes
length of filename: 61 characters
length of extra field: 0 bytes
length of file comment: 0 characters
internal file attributes: 0x0001
apparent file type: text
external file attributes: 0x00000020
non-MSDOS external file attributes: 0x000000
MS-DOS file attributes (0x20): arc
Current Location part 1 offset 272053
filename:MeF\MeF-Release3-2\UserDoc\samples\EMS sample 1\xml\1120S.xml
Current Location part 1 offset 272114
Central directory entry PK0102 (4+42): #2
part number in which file begins (0000): 1
relative offset of local header: 80743 (0x00013b67) bytes
OK
View Next
Clipboard Copy
Font
Help

The value “0x7ac78fd1” is a hexadecimal number of 32 bits long (the corresponding decimal integer is 2059898833).

The MeF system will only compute the checksum in the XML submission archive file. The checksums of the other zip entries such as the manifest.xml file and PDF binary attachments will not be computed and reported.

- The MeF system will retrieve the CRC32 checksum value of the submission XML file zip entry and return it in the acknowledgement file as the <EmbeddedCRC32>.
- The MeF system will compute the CRC32 checksum value of the submission XML file to verify that the computed value is the same as the one embedded in the zip file.

The taxpayer compares the element with the element to ensure that the file the IRS received is the same size as the file the taxpayer sent. If there are any discrepancies, the taxpayer needs to contact the transmitter to see if the file was changed before transmission.

5.4 Status Record for Federal Returns

While the federal return is being processed, the transmitter can request the status of the submission. In A2A, the Status Record is retrieved by service requests Get New Submission Status, Get Submission Status or Get Submissions Status. In IFA, the Status Record is retrieved by selecting the Retrieve (Production or Test) Submission Status Records option.

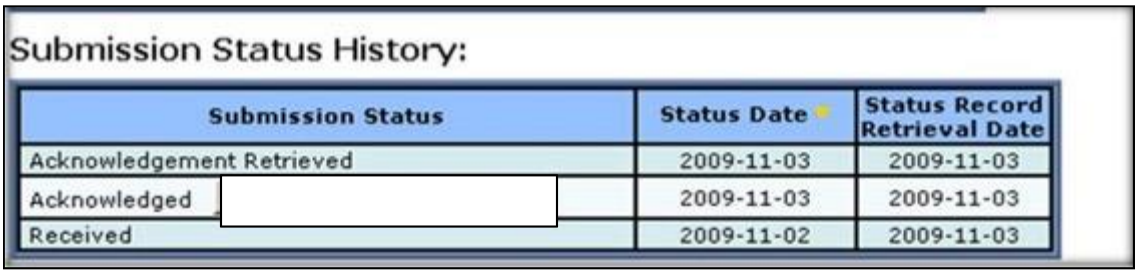
Below are the values and their descriptions included in the Status Record for federal returns. See **Section 3.4.2** Status Record for State Returns for additional information.

TABLE 5-5: STATUS NAME AND DESCRIPTION

Status Name	Description
ACKNOWLEDGED	The MeF system has created an acknowledgement for the federal submission.
ACKNOWLEDGEMENT RETRIEVED	The acknowledgement for the federal submission has been retrieved by the transmitter.
RECEIVED	The MeF System has received the federal submission.

Example of the statuses provided for a federal return:

FIGURE 5-2: SUBMISSION STATUS



The status record is not proof a return was accepted or rejected. The status record above only indicates a submission was received and an acknowledgement was generated and retrieved. The following statement has been added to the Status Record:

This status record provides information about what step in the process the return has completed. It is not proof that the return was Accepted or Rejected. You must retrieve the Acknowledgement File and keep with the return records to prove the return was “Accepted or Rejected.”

5.5 Acknowledgement Schema

The acknowledgement schema is shared among all MeF forms and extensions; however, certain elements are form-specific and will not be generated in every instance. The table below explains some of the elements in the acknowledgement and the MeF forms to which they apply:

TABLE 5-6: SAMPLE OF ELEMENTS AND EXPLANATIONS

Element Name	Form	Explanation
AcceptanceStatus	All	The value returned for all business returns, business extensions and Form 4868 is “Accepted” or “Rejected.” The value returned for Form 1040 family is “Accepted,” “Rejected” or “Exception” The “Exception” status indicates the return has: rejected previously with either Business Rule SEIC-F1040- 501-02 and/or R0000-504-02 invalid data based on these Business Rules in the subsequent submission rejected previously with Business Rules the ImperfectReturnInd checked on the subsequent submission IRS will continue to process this return, and a math error notice will be sent to the taxpayer advising of any changes made as a result of this exception processing. These returns will be processed in 4 to 6 weeks from the date of acceptance. DO NOT RESUBMIT THE TAX RETURN or FILE ON PAPER For all MeF returns, the value of “Accepted” indicates the return is accepted as a filed tax return and will be processed. This does not mean the return will pass all validity checks or post to IRS Master File without delays.
TIN/Temp ID	All	“TIN” = Taxpayer Identification Number. TIN represents both “SSN” (Social Security Number) and “EIN” (Employer Identification Number) “Temp ID”= Alphanumeric element. The Temp ID is used by some states.
ReservedIPAddressCd	Form 1040	The value “R” is returned when a reserved IP address is present in the return. The Transmitter should take steps to understand why a reserved IP address was captured and what can be done to prevent this in the future.
DateOfBirthValidityCd	Form 1040 and 4868	The date of birth validity code is only returned when the PIN Type code = Self-Select Practitioner. The values are: 0” = Date of Birth Validation Not Required “1” = All Dates of Birth Valid “2” = Primary Date of Birth Mismatch “3” = Spouse Date of Birth Mismatch “4” = Both Dates of Birth Mismatch
PINPresenceCd	Form 1040	The PIN presence code is returned for accepted or exception returns. The values are: “Practitioner” “Self-Select Practitioner” “Self-Select On-line”
ITINMismatchCd	Form 1040	The value “M” is returned if the primary taxpayer has an Individual Taxpayer Identification Number (ITIN) and there is a valid SSN on a Form W-2.

Element Name	Form	Explanation
CompletedValidation	All	The completed validation codes returned are: “Yes” if the validation completed successfully “No” if the validation failed with a Reject-Stop error.

To provide taxpayers with the assurance that the return the IRS received is the same return as the one the taxpayer believes was sent to IRS, the MeF system will report certain form entries in the acknowledgement: taxable income, total tax, net income (loss), balance, expected refund or balance due. This data will only be returned on the acknowledgement of the applicable form type. The taxpayer will need to check the data in the acknowledgement file against what they think was sent to the IRS to ensure that the file the IRS received is correct.

TABLE 5-7: SAMPLE OF ELEMENTS AND EXPLANATIONS

Element Name	Form	Explanation
TaxableIncomeAmt	1041, 1120 1120-S and 1120-F	The taxable income from Forms 1041, 1120 and 1120-F will be returned The data from Form 1120-S, Line 6 (TotalIncomeOrLossAmt) will be returned as taxable income for Form 1120-S.
TotalTaxAmt	1041, 1120, 1120-S and 1120-F	The total tax from Forms 1120, 1120-F and 1041 will be returned. The data from Form 1120-S, Line 22c will be returned as total tax for Form 1120-S.
NetIncomeLossAmt	1065	The data from the NetIncomeLossAmt field of the AnalysisOfNetIncome LossType will be returned for Form 1065.
RefundAmt Or AmountOwedAmt	1040	If the return contains an expected refund, the RefundAmt element and amount will be returned. If the return contains a balance due, then the AmountOwedAmt element and amount will be returned. If the return has zero or no entry for these fields, then neither element is included. Note: The amount returned as the “expected refund” does not mean this is the refund amount IRS is issuing to the taxpayer. The return will go through further processing after the acknowledgment is issued and the refund may be adjusted. The taxpayer will be notified if the refund has been adjusted.

The return acknowledgement will include the submission ID, return TIN (Taxpayer Identification Number), return type (since a transmission can include a combination of any of the MeF return types), and the acceptance status (see table on previous page). If the return is rejected, it will include the first 100 errors that were found. Each error generated contains the following information:

- DocumentId – identifies in which form/schedule within the return the error occurs
- Path - (Xpath) to the data element causing the violation, when available • Error Category - Errors are grouped into a small number of categories
- Error Message - Rule text or XML validator message
- Rule Number - Each rule is identified by a unique rule number
- Severity - 'Reject And Stop' or 'Reject'
- Data value - Data value causing the violation - when appropriate MeF will generate “Alerts” when there is an issue that needs to be brought to the attention of the taxpayer Alerts will be included in the acknowledgement file of accepted returns or rejected returns

5.6 Generating Acknowledgement Files

Once the transmission is received, the MeF system responds within seven minutes with a receipt for the submissions contained in the transmission or an error explaining what was wrong with the transmission. For receipted messages (no transmission error), acknowledgements for the submissions will be returned within 24 hours. However, in previous filing seasons many acknowledgements were returned within 7-12 minutes.

Acknowledgement turnaround times are dependent on the size of the submission, the number of schedules and the forms attached to the return and loaded on the system. During peak periods, acknowledgements may take two hours or more. The transmission response indicates the transmission errors that were found during validation.

The transmission acknowledgement will include:

- transmission ID
- timestamp
- transmission status: “A” for Accepted or “R” for Rejected
- errors (if applicable)
- GTX Key
- If the transmission is rejected, there will only be a transmission acknowledgement. If the transmission is accepted, the MeF system continues to validate the returns within the file. One acknowledgement is generated for each return in the file.
- Refer to the items in the Acknowledgement Schema (in the efileAttachments.xsd file), for all items that can be included in the return acknowledgement.

6. Retrieval Methods for MeF

This section describes:

- What Transmitters and state agencies retrieve
- How they retrieve messages from the IRS
- How MeF generates acknowledgements for messages (transmissions) and returns (submissions) transmitted to the IRS
- How to retrieve acknowledgements through IFA and A2A

Transmitters can retrieve Acknowledgements and Status Records. States can retrieve Submissions and Acknowledgement Notifications.

- The Acknowledgement includes the Acceptance Status, “Accepted” or “Rejected,” of a return or extension. An Acknowledgement with “Accepted” is the proof that a federal return/extension has been accepted for processing by IRS. Form 1040 has an additional acceptance status of “Exception.” See **Section 5.5** Acknowledgement Schema for more information on “Exception” status.
- The Status Record provides the status of the submission. The value “ACKNOWLEDGED” is not proof the return was accepted. It means an acknowledgement was generated but does not prove the return was accepted or rejected.
- If the message rejects, the system stops validating the submissions and generates a reject acknowledgement. If the message is accepted, MeF continues validating the submissions and generates an acknowledgement for each submission.
- If a submission is transmitted through IFA, the subsequent acknowledgement generated will only be available through IFA. If a submission is transmitted through A2A, the subsequent acknowledgement generated will only be available through A2A.
- The Acknowledgement Notification is generated for the State when the transmitter has retrieved the state acknowledgement. It includes the SubmissionId of the acknowledgement retrieved by the transmitter and the date and time (timestamp) the acknowledgement was retrieved by the transmitter. IRS does not create an acknowledgement notification when a federal return acknowledgement is retrieved or when a State submission has been denied.

6.1 Retrieving the Acknowledgement through Internet Filing Application (IFA)

The following section describes the procedure for retrieving an acknowledgement through the Internet Filing Application (IFA).

As submissions are validated, the acknowledgements are made available to the transmitter for retrieval. When the transmitter requests New Acknowledgements, he/she indicates how many acknowledgements he/she wants to download (up to the maximum of 100). The system will make available to the transmitter as many new (not previously retrieved) acknowledgements as are available, up to the count he/she requested. If there are additional new acknowledgements available, the screen will provide the following statement:

“There are additional acknowledgements available for retrieval.”

You do not have to pick up acknowledgement files before transmitting. However, you will need to pick up your acknowledgement as soon as possible to provide the taxpayer with their acknowledgement. MeF stores the acknowledgement file for one year from the date the acknowledgement was first created. You may re-retrieve an acknowledgement by following the steps in Section 6.1.1. They cannot be retrieved after one year.

6.1.1 Retrieving an Acknowledgement File

Refer to Section **4.2.2** for Accessing and Logging into MeF IFA.

Acknowledgement Records for both Accepted and Rejected MeF Returns may contain Alerts. Alerts contain information informing the customer that there may be a delay in the processing of the tax return or that the tax return meets criteria that may reject in future Processing Years. A software developer/transmitter may choose to relay Alert information to EROs, Preparers and taxpayers at their own discretion.

After the transmitter, has logged in and selected the organization they will represent in this session, the MeF Internet Filing Home Page is displayed horizontally.

The transmitter may then retrieve a production or test acknowledgements file by selecting the corresponding link. Retrieving submission acknowledgements involves the following steps:

Step 1: **Request Retrieval of the Acknowledgements**

Step 2: **Select the ETIN Associated with the Acknowledgements**

Step 3: **Select the Type of Acknowledgements for Download**

Step 4: **Download the Acknowledgement(s)**

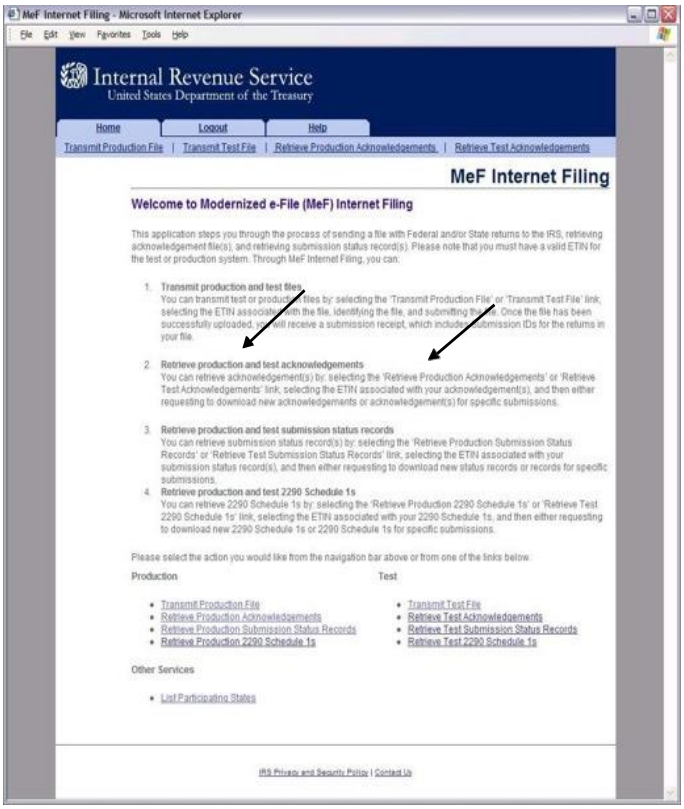
The MeF IFA Web pages supporting these steps are shown in the following pages.

In addition, the **Download Popups** seen while downloading acknowledgements are also included after Step 4.

Step 1: Request Retrieval of the Acknowledgements

Select the “Retrieve Production Acknowledgements” or “Retrieve Test Acknowledgements” file link/navigation tab, as appropriate.

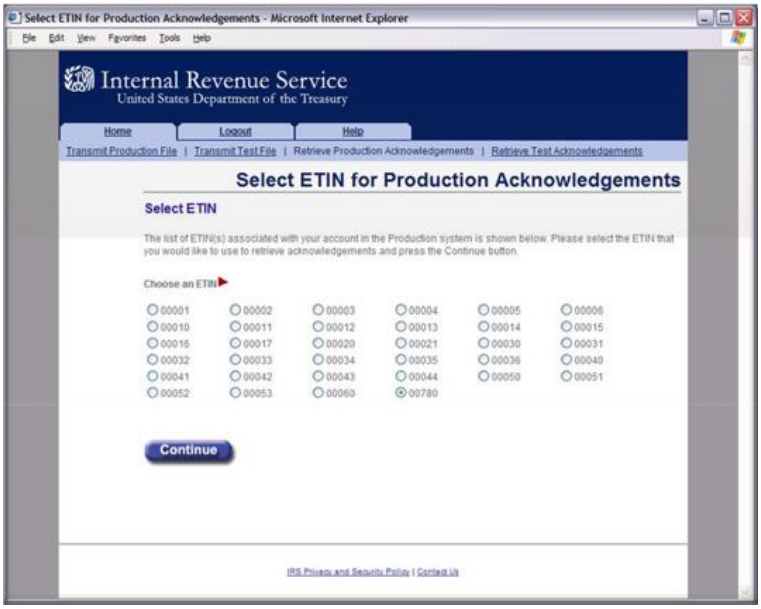
FIGURE 6-1: MeF INTERNET FILING HOME PAGE


MeF Internet Filing - Microsoft Internet Explorer
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
MeF Internet Filing
Welcome to Modernized e-File (MeF) Internet Filing
This application steps you through the process of sending a file with Federal and/or State returns to the IRS, retrieving acknowledgement file(s), and retrieving submission status record(s). Please note that you must have a valid ETIN for the test or production system. Through MeF Internet Filing, you can:
1. Transmit production and test files
2. Retrieve production and test acknowledgements
3. Retrieve production and test submission status records
4. Retrieve production and test 2290 Schedule 1s
Please select the action you would like from the navigation bar above or from one of the links below.
Production
Transmit Production File
Retrieve Production Acknowledgements
Retrieve Production Submission Status Records
Retrieve Production 2290 Schedule 1s
Test
Transmit Test File
Retrieve Test Acknowledgements
Retrieve Test Submission Status Records
Retrieve Test 2290 Schedule 1s
Other Services
List Participating States
IRS Privacy and Security Policy | Contact Us

Step 2: Select the ETIN Associated with the Acknowledgements

The Select ETIN for Production Acknowledgements page displays the ETINs authorized for the transmitter's use, in sorted order.

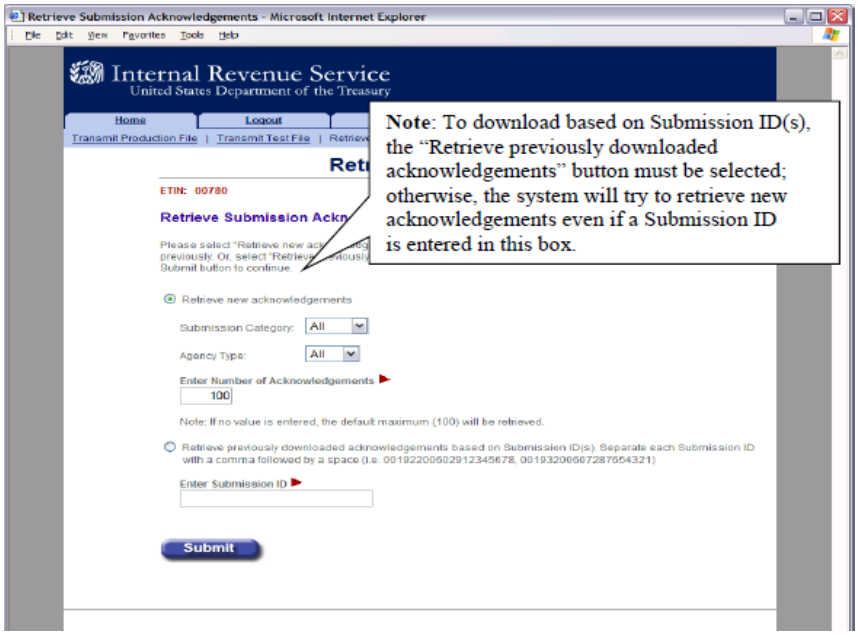
FIGURE 6-2: SELECT ETIN FOR PRODUCTION ACKNOWLEDGEMENTS FILE PAGE


Select ETIN for Production Acknowledgements - Microsoft Internet Explorer
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
Select ETIN for Production Acknowledgements
Select ETIN
The list of ETIN(s) associated with your account in the Production system is shown below. Please select the ETIN that you would like to use to retrieve acknowledgements and press the Continue button.
Choose an ETIN
00001 00002 00003 00004 00005 00006
00010 00011 00012 00013 00014 00015
00016 00017 00020 00021 00030 00031
00032 00033 00034 00035 00036 00040
00041 00042 00043 00044 00050 00051
00052 00053 00060 00780
Continue
IRS Privacy and Security Policy | Contact Us

The Retrieve Submission Acknowledgements screen allows the transmitter to retrieve either specific previously downloaded acknowledgements or all new acknowledgements (that is, not previously downloaded). The maximum number of acknowledgements you can retrieve at one time is 100. Select one of the following:

- Retrieve new acknowledgements radio button (selected by default). Normally the transmitter sends one return at a time through IFA and wants to retrieve the acknowledgement for that return. The default values “ALL” can be used to retrieve the return. The user can limit the acknowledgements to types of returns (corporate, partnership, etc.) or agency type (Federal or State) by selecting the appropriate values from the respective drop-down boxes. The user can also select the number of new Acknowledgements to retrieve, up to the maximum of 100.
- Retrieve previously downloaded acknowledgements based on Submission ID(s) radio button. Enter the Submission ID(s) into the text box labeled “Enter Submission ID(s).” Each Submission ID should be separated by a comma, followed by a space. The Submission IDs are listed in the Transmission Receipt you received after your message successfully transmitted.
- After selecting one of the radio buttons above, click the Submit button.

FIGURE 6-3: RETRIEVE SUBMISSION ACKNOWLEDGEMENT


Retrieve Submission Acknowledgements - Microsoft Internet Explorer
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Transmit Production File
Transmit Test File
ETIN: 00780
Retrieve Submission Ackn
Please select "Retrieve new ack
previously. Or, select "Retrieve
Submit button to continue.
Retrieve new acknowledgements
Submission Category:
All
Agency Type:
All
Enter Number of Acknowledgements
100
Note: If no value is entered, the default maximum (100) will be retrieved.
Retrieve previously downloaded acknowledgements based on Submission ID(s). Separate each Submission ID with a comma followed by a space (i.e. 00192200602912345678, 00193200607287654321)
Enter Submission ID
Submit
Note: To download based on Submission ID(s), the “Retrieve previously downloaded acknowledgements” button must be selected; otherwise, the system will try to retrieve new acknowledgements even if a Submission ID is entered in this box.

Step 4: Download the Acknowledgements

The Download Acknowledgements screen displays the Submission IDs for acknowledgements for the associated ETIN.

- Acknowledgements that can be included in the zip file are marked “Yes” in the Include in File column. Click the Download button to retrieve the acknowledgements.
- Acknowledgements that will not be included in the zip file are marked “No” in the Include in File column. The reason for not including the acknowledgement is supplied in the Notes column. Figure 6-4 below displays the results when “Retrieve New Acknowledgements” is selected.

FIGURE 6-4: DOWNLOAD NEW PRODUCTION ACKNOWLEDGEMENTS PAGE

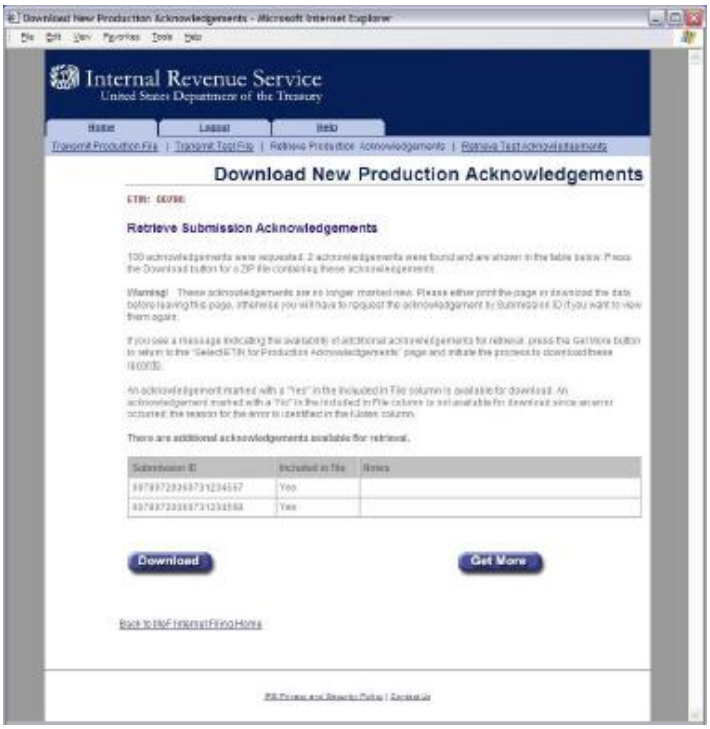
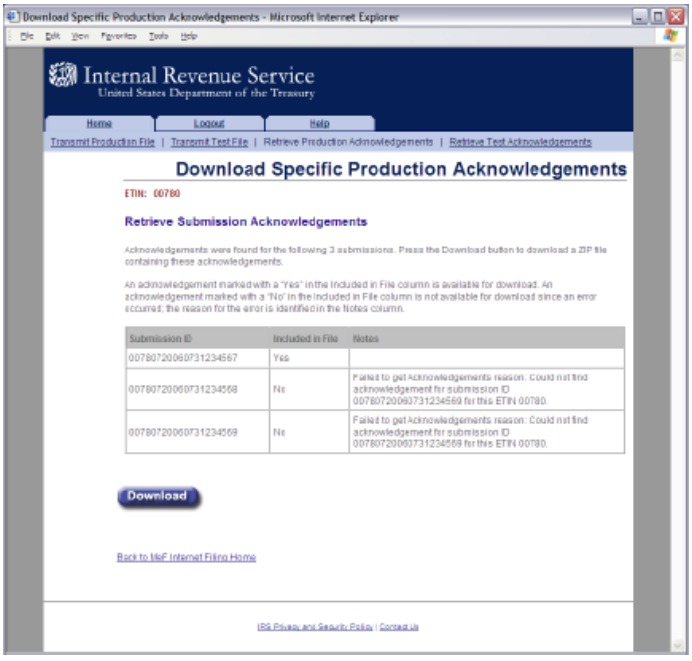

Download New Production Acknowledgements - Microsoft Internet Explorer
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
Download New Production Acknowledgements
Retrieve Submission Acknowledgements
Download
Get More
Back to MeF Internet Filing Home

Figure 6-5 below displays the results when “Retrieve previously downloaded acknowledgements based on Submission ID(s)” is selected. The “Notes” column explains why the acknowledgments are not available to be downloaded.

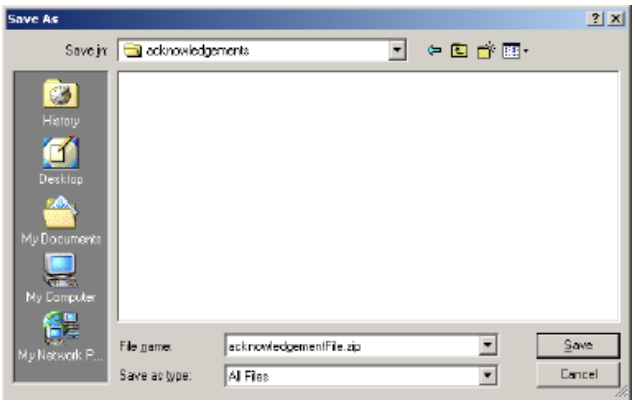
FIGURE 6-5: DOWNLOAD SPECIFIC PRODUCTION ACKNOWLEDGEMENTS PAGE



Download Popups

During the download process, the following screens will display; screens will vary based on the configuration and version of the transmitter's operating system and browser. The following screens are from Internet Explorer 8.0 running on Windows 2000.

FIGURE 6-6: INTERNET EXPLORER RUNNING ON WINDOWS 2000



6.1.2 MeF Error Messages When Retrieving Acknowledgments

The following error messages may occur when attempting to retrieve acknowledgements:

- **No ETIN found**
- **Number of Acknowledgements Requested Exceeds Maximum**
- **Input Error (Number of Acknowledgements)**
- **Input Error (Submission ID List)**
- **Acknowledgements Not Found Error**
- **Not Processed by IFA Error**
- **System Error (Retrieve) – Error Not Identified**
- **System Error (Retrieve) – Error Identified**

The MeF IFA web pages for these error messages are shown in the following pages.

No ETIN Found

If the system does not find any associated ETINs for the user ID and customer ID, then the following error message displays. Check to ensure that you selected the appropriate link – you may have selected "Production" and only have test ETINs. You may go back to the MeF Internet Filing Home Page or terminate the session.

Click the Home tab on the navigation bar or click Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page.

FIGURE 6-6: NO ETIN FOUND ERROR PAGE

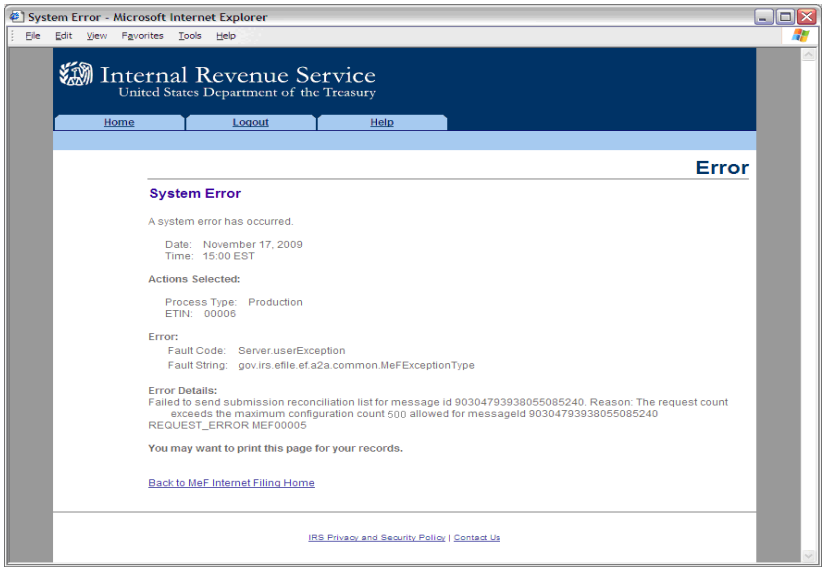
No ETIN Found - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Error
No ETIN Found
The system was not able to find an associated ETIN for the action that you have selected.
Date: July 30, 2009
Time: 16:35 EDT
Actions Selected:
Process Type: Production
You may want to print this page for your records.
Back to MeF Internet Filing Home
IRS Privacy and Security Policy | Contact Us

Number of Acknowledgements Requested Exceeds Maximum

The error page below displays when the transmitter attempts to retrieve more acknowledgements than the maximum allowed, which is currently 100.

Click the Home tab on the navigation bar or click Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page.

FIGURE 6-7: NUMBER OF ACKNOWLEDGEMENTS EXCEEDS MAXIMUM ERROR PAGE

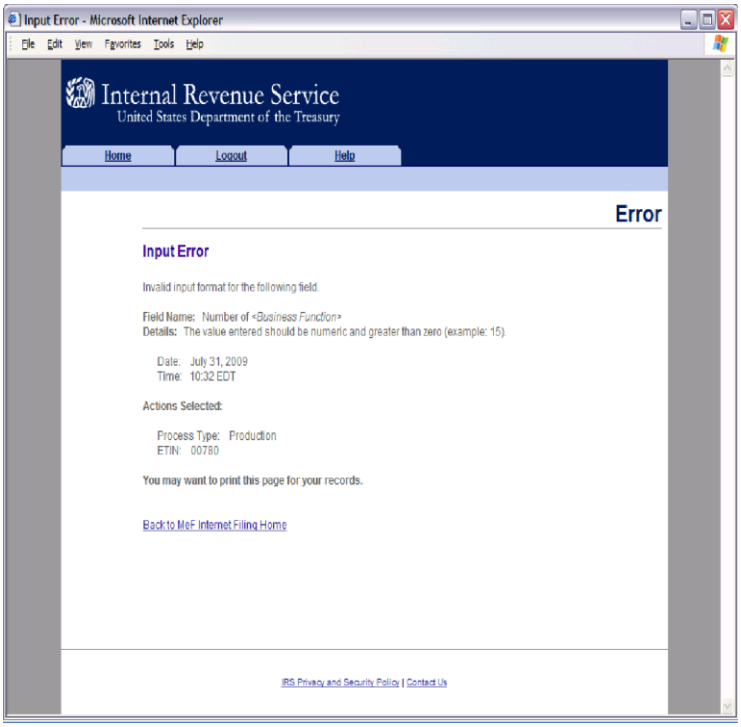

System Error - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Error
System Error
A system error has occurred.
Date: November 17, 2009
Time: 15:00 EST
Actions Selected:
Process Type: Production
ETIN: 00006
Error:
Fault Code: Server.userException
Fault String: gov.irs.efile.ef.a2a.common.MeFExceptionType
Error Details:
Failed to send submission reconciliation list for message id 90304793938055085240. Reason: The request count exceeds the maximum configuration count 500 allowed for messageId 90304793938055085240
REQUEST_ERROR MEF00005
You may want to print this page for your records.
Back to MeF Internet Filing Home
IRS Privacy and Security Policy | Contact Us

Input Error (Number of Acknowledgements)

This error page displays when the number of acknowledgements, submission status records or 2290 Schedule 1s entered to retrieve new acknowledgements is not in the correct numeric format.

Click the Home tab on the navigation bar or click Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page.

FIGURE 6-8: INPUT ERROR (NUMBER OF ACKNOWLEDGEMENTS)

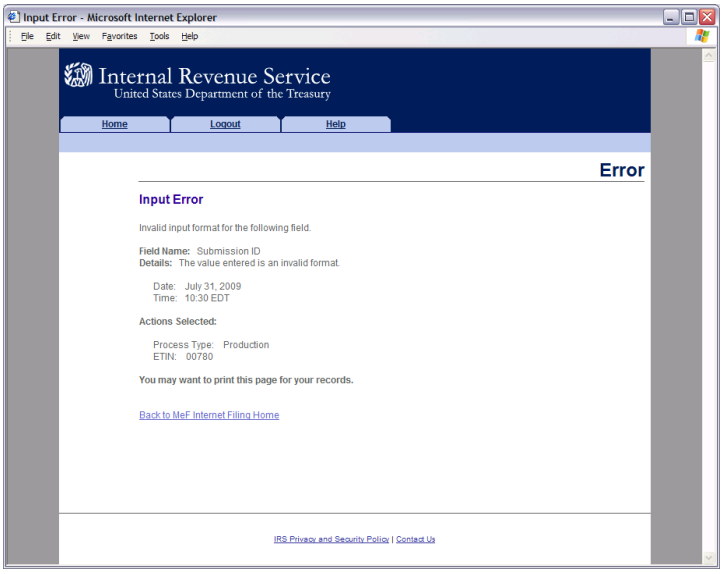

Input Error - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Error
Input Error
Invalid input format for the following field.
Field Name: Number of <Business Function>
Details: The value entered should be numeric and greater than zero (example: 15).
Date: July 31, 2009
Time: 10:32 EDT
Actions Selected:
Process Type: Production
ETIN: 00780
You may want to print this page for your records.
Back to MeF Internet Filing Home
IRS Privacy and Security Policy | Contact Us

Input Error (Submission ID List)

This error page displays when the Submission ID list entered to retrieve specific acknowledgements is not in the correct format.

Click the Home tab on the navigation bar or click Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page.

FIGURE 6-9: INPUT ERROR (SUBMISSION ID LIST)


Input Error - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Error
Input Error
Invalid input format for the following field.
Field Name: Submission ID
Details: The value entered is an invalid format.
Date: July 31, 2009
Time: 10:30 EDT
Actions Selected:
Process Type: Production
ETIN: 00780
You may want to print this page for your records.
Back to MeF Internet Filing Home
IRS Privacy and Security Policy | Contact Us

Acknowledgements Not Found Error

This error page displays under any of the following circumstances:

- No acknowledgements are found, and the user has selected “New Acknowledgements” or has requested one or more acknowledgement(s) by entering a Submission ID.
- The return did not come in through Internet Filing Application (IFA).
- The system has not completed processing the submission and an acknowledgement is not available yet

Note: This last circumstance is a common reason that the user will see this screen. It is not an error. The user needs to wait longer to allow the system to complete processing and try to retrieve the acknowledgement again.

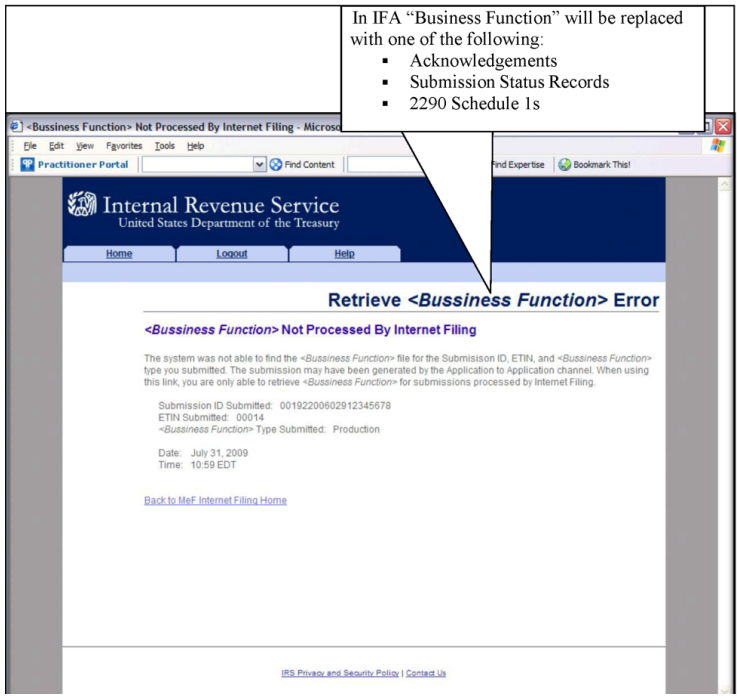
Click the Home tab on the navigation bar or click Back to MeF Internet Filing Home to return Filing Home page.

FIGURE 6-10: RETRIEVE ACKNOWLEDGEMENT ERROR PAGE – ACKNOWLEDGEMENTS NOT FOUND

Not Processed by IFA Error

This error page displays when the user has requested an acknowledgement that was not processed by IFA Click the Home tab on the navigation bar or click Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page.

FIGURE 6-11: RETRIEVE ACKNOWLEDGEMENT ERROR PAGE – ACKNOWLEDGEMENTS NOT PROCESSED BY INTERNET FILING

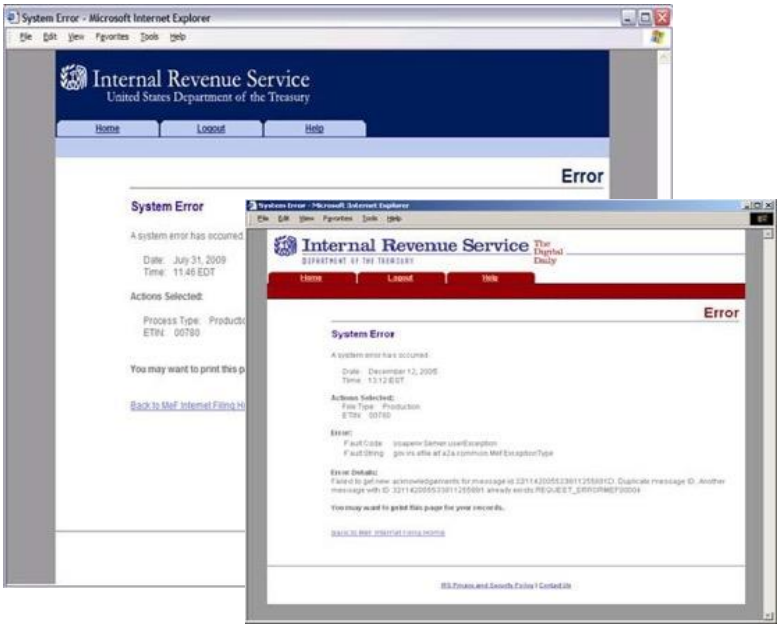


System Error Retrieve – Error Not Identified

This error page displays when a system error has occurred while trying to retrieve an acknowledgement. Call the e-help Desk at 1-866-255-0654 (Monday through Friday 6:30 a.m. – 6:00 p.m. CST), if you continue to receive this message.

Click the Home tab on the navigation bar or click Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page.

FIGURE 6-12: ERROR PAGE – SYSTEM ERROR PAGE – BACK-END ERROR

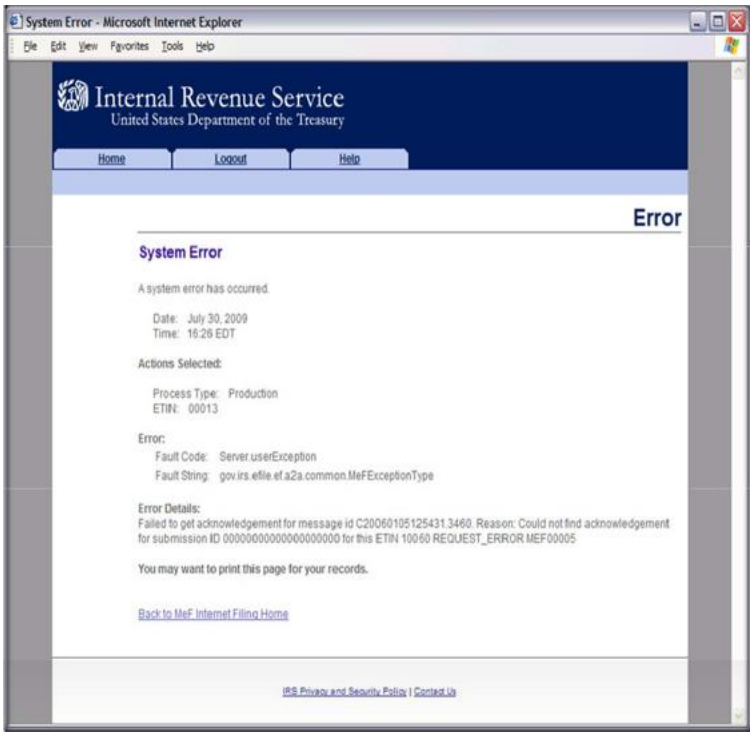


System Error (Retrieve) Error Identified

This error page displays for errors occurring when retrieving acknowledgements and the system was able to specify the error that occurred.

Click the Home tab on the navigation bar or click Back to MeF Internet Filing Home to return to the MeF Internet Filing Home page.

FIGURE 6-13: SYSTEM ERROR PAGE WITH ERROR IDENTIFIED


System Error - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Error
System Error
A system error has occurred.
Date: July 30, 2009
Time: 16:26 EDT
Actions Selected:
Process Type: Production
ETIN: 00013
Error:
Fault Code: Server.userException
Fault String: gov.irs.efile.ef.a2a.common.MeFExceptionType
Error Details:
Failed to get acknowledgement for message id C20060105125431.3460. Reason: Could not find acknowledgement for submission ID 00000000000000000000 for this ETIN 10060 REQUEST_ERROR MEF00005
You may want to print this page for your records.
Back to MeF Internet Filing Home
IRS Privacy and Security Policy | Contact Us

6.2 Viewing a List of Participating States in the Fed/State Program

Refer to **Section 4.2.2** for Accessing and Logging into MeF IFA.

After the transmitter, has logged in and selected the organization they will represent in this session, the MeF Internet Filing Home Page is displayed. A transmitter then performs the following steps to view a list of participating states in the Fed/State program:

Step 1: **Select List Participating States under Other Services.**

Step 2: **Select an ETIN to associate with the Production list of Participating States.**

The list of participating states will then display; an example is provided after Step 2.

Step 1: Select List Participating States under Other Services.

Click the List of Participating States link at the bottom of the page.

FIGURE 6-14: SELECT LIST PARTICIPATING STATES

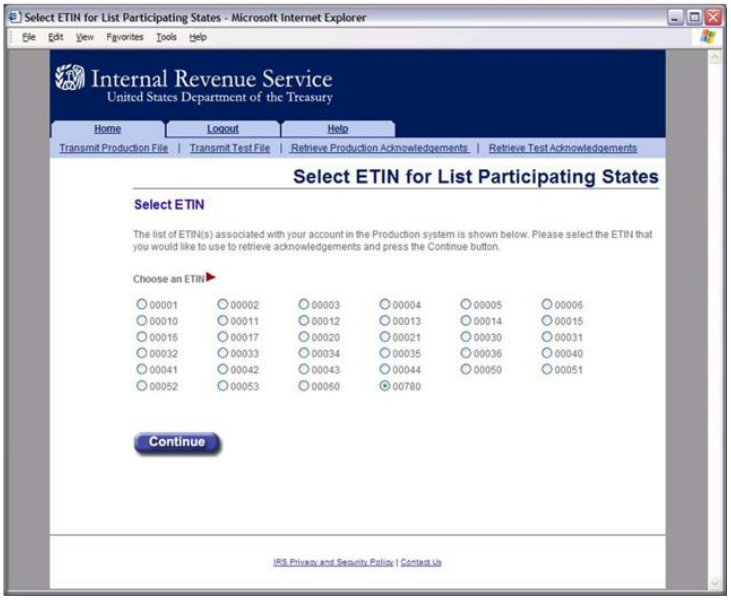
MeF Internet Filing - Microsoft Internet Explorer
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
MeF Internet Filing
Welcome to Modernized e-File (MeF) Internet Filing
Production
Transmit Production File
Retrieve Production Acknowledgements
Retrieve Production Submission Status Records
Retrieve Production 2290 Schedule 1s
Test
Transmit Test File
Retrieve Test Acknowledgements
Retrieve Test Submission Status Records
Retrieve Test 2290 Schedule 1s
Other Services
List Participating States
IRS Privacy and Security Policy | Contact Us

Step 2: Select an ETIN to associate with the Production list of Participating States.

Click the radio button of the ETIN to be associated with the Production List of Participating States.

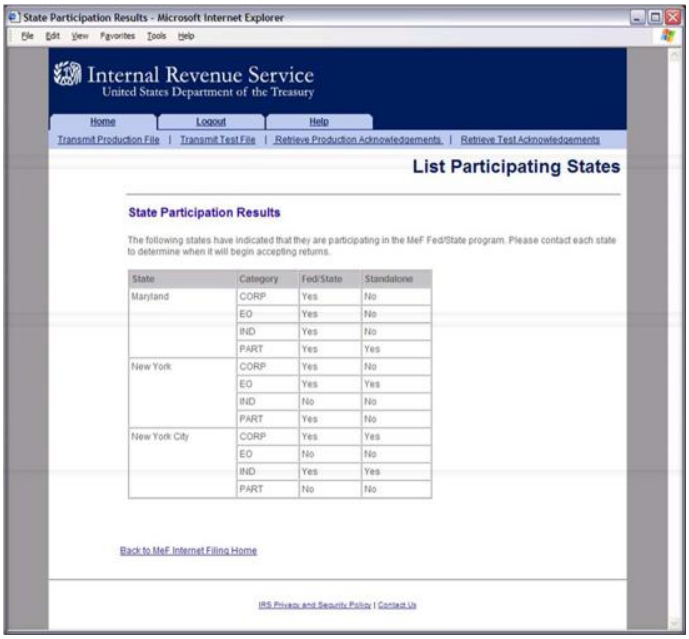
Then click Continue.

FIGURE 6-15: SELECT ETIN FOR LISTS OF PARTICIPATING STATES


Select ETIN for List Participating States - Microsoft Internet Explorer
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
Select ETIN for List Participating States
Select ETIN
The list of ETIN(s) associated with your account in the Production system is shown below. Please select the ETIN that you would like to use to retrieve acknowledgements and press the Continue button.
Choose an ETIN
00001 00002 00003 00004 00005 00006
00010 00011 00012 00013 00014 00015
00016 00017 00020 00021 00030 00031
00032 00033 00034 00035 00036 00040
00041 00042 00043 00044 00050 00051
00052 00053 00060 00780
Continue
IRS Privacy and Security Policy | Contact Us

After the ETIN is selected, the list of participating states in the Fed/State program displays:

FIGURE 6-16: LIST PARTICIPATING STATES PAGE


State Participation Results - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
List Participating States
State Participation Results
The following states have indicated that they are participating in the MeF Fed/State program. Please contact each state to determine when it will begin accepting returns.
State | Category | Fed/State | Standalone
Maryland | CORP | Yes | No
EO | Yes | No
IND | Yes | No
PART | Yes | Yes
New York | CORP | Yes | No
EO | Yes | Yes
IND | No | No
PART | Yes | No
New York City | CORP | Yes | Yes
EO | No | No
IND | Yes | Yes
PART | No | No
Back to MeF Internet Filing Home
IRS Privacy and Security Policy | Contact Us

6.3 Retrieving Production Federal and/or State Submission Status Records

Refer to **Section 4.2.2** for Accessing and Logging into MeF IFA.

After the transmitter, has logged in and selected the organization they will represent in this session, the MeF Internet Filing Home Page is displayed. A transmitter then performs the following steps to retrieve Production/Test submission status records:

Step 1: **Select an option to retrieve either Production or Test submission status records**

Step 2: **Select an ETIN to associate with the Production/Test submission status records**

Step 3: **Submit a request to retrieve the Production/Test submission status records**

Step 4: **Download new Production submission status records**

Step 5: **Download specific Production submission status records based on Submission ID**

Step 1: Select an Option to Retrieve Either Production or Test Submission Status Records.

Click either the Retrieve Production Submission Status Records or Retrieve Test Submission Status Records at the bottom of the page.

FIGURE 6-17: SELECT AN OPTION TO RETRIEVE EITHER PRODUCTION OR TEST SUBMISSION STATUS RECORDS

MeF Internet Filing - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
MeF Internet Filing
Welcome to Modernized e-File (MeF) Internet Filing
This application steps you through the process of sending a file with Federal and/or State returns to the IRS, retrieving acknowledgement file(s), and retrieving submission status record(s). Please note that you must have a valid ETIN for the test or production system. Through MeF Internet Filing, you can:
1. Transmit production and test files
You can transmit test or production files by: selecting the 'Transmit Production File' or 'Transmit Test File' link, selecting the ETIN associated with the file, identifying the file, and submitting the file. Once the file has been successfully uploaded, you will receive a submission receipt, which includes Submission IDs for the returns in your file.
2. Retrieve production and test acknowledgements
You can retrieve acknowledgement(s) by: selecting the 'Retrieve Production Acknowledgements' or 'Retrieve Test Acknowledgements' link, selecting the ETIN associated with your acknowledgement(s), and then either requesting to download new acknowledgements or acknowledgement(s) for specific submissions.
3. Retrieve production and test submission status records
You can retrieve submission status record(s) by: selecting the 'Retrieve Production Submission Status Records' or 'Retrieve Test Submission Status Records' link, selecting the ETIN associated with your submission status record(s), and then either requesting to download new status records or records for specific submissions.
4. Retrieve production and test 2290 Schedule 1s
You can retrieve 2290 Schedule 1s by: selecting the 'Retrieve Production 2290 Schedule 1s' or 'Retrieve Test 2290 Schedule 1s' link, selecting the ETIN associated with your 2290 Schedule 1s, and then either requesting to download new 2290 Schedule 1s or 2290 Schedule 1s for specific submissions.
Please select the action you would like from the navigation bar above or from one of the links below.
Production
Transmit Production File
Retrieve Production Acknowledgements
Retrieve Production Submission Status Records
Retrieve Production 2290 Schedule 1s
Test
Transmit Test File
Retrieve Test Acknowledgements
Retrieve Test Submission Status Records
Retrieve Test 2290 Schedule 1s
Other Services
List Participating States
IRS Privacy and Security Policy | Contact Us

Step 2: Select an ETIN to Associate with the Production/Test Submission Status Records

After selecting the Retrieve Production (or Test) Submission Status Record link, the Select ETIN for Production (or Test) Submission Status Records page displays.

This page shows all unique ETINs authorized for the transmitter's use, sorted in order horizontally.

Click the radio button of the ETIN to be associated with the Production (or Test) list of participating states.

Click the Continue button.

FIGURE 6-18: SELECT ETIN FOR PRODUCTION SUBMISSION STATUS RECORDS PAGE

Select ETIN for Production Submission Status Records - Microsoft Internet Explorer
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
Select ETIN for Production Submission Status Records
Select ETIN
Choose an ETIN
Continue

Step 3: Submit a Request to Retrieve the Production/Test Submission Status Records the Retrieve Production (or Test) Submission Status Records page allows the transmitter to retrieve either specific previously downloaded submission status records, or all new submission status records (that is, not previously downloaded).

To retrieve new submission status records:

- Click the “Retrieve new submission status records” radio button (set as default).
- Enter a number between 1 and 100 (the current maximum) in the “Enter Number of Submission Status Records” text box, to specify the number of submission status records to retrieve at one time.

Note: The maximum number of submission status records a transmitter can submit for retrieval is configurable.

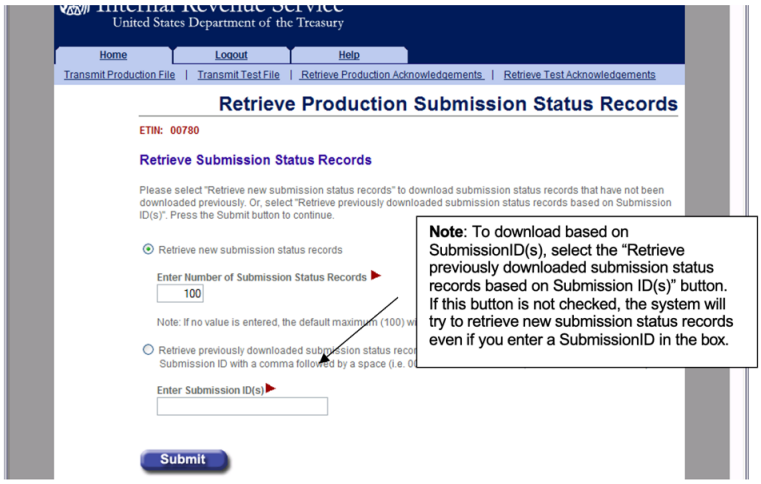
If the transmitter doesn’t specify a number, then the default maximum number 100 will be used. To retrieve previously downloaded submission status records based on Submission ID(s):

- Click the “Retrieve previously downloaded submission status records based on Submission ID(s)” radio button
- Enter the Submission ID(s) to be retrieved in the Enter Submission ID(s) text box.

Note: Each Submission ID should be separated by a comma, followed by a space. Submission IDs are listed on Submission Receipts, reporting the successful transmission of a message.

Click the Submit button

FIGURE 6-19: RETRIEVE PRODUCTION SUBMISSION STATUS RECORDS PAGE


United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
Retrieve Production Submission Status Records
ETIN: 00780
Retrieve Submission Status Records
Please select "Retrieve new submission status records" to download submission status records that have not been downloaded previously. Or, select "Retrieve previously downloaded submission status records based on Submission ID(s)". Press the Submit button to continue.
Retrieve new submission status records
Enter Number of Submission Status Records
100
Retrieve previously downloaded submission status
Enter Submission ID(s)
Submit
Note: To download based on SubmissionID(s), select the "Retrieve previously downloaded submission status records based on Submission ID(s)" button. If this button is not checked, the system will try to retrieve new submission status records even if you enter a SubmissionID in the box.

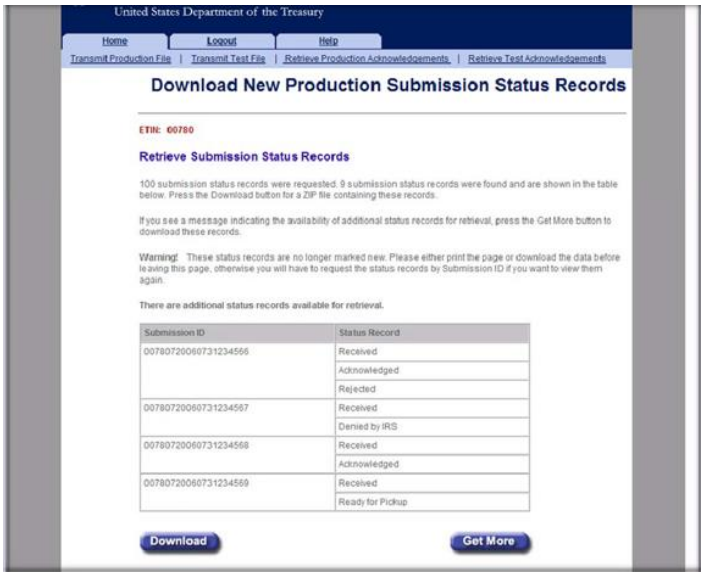
Step 4: Download New Production/Test Submission Status Records If the transmitter elects to retrieve a new submission status record on the Retrieve Production (or Test) Submission Status Records page (see Figure 6-20).

The Download New Production Submission Status Records page displays, showing any new status records found. Click the Download button for a ZIP file containing the submission status records shown in the table.

Important! Since these records will no longer be marked new, you should either download the records before leaving this page or print this page for future reference. To view any additional status records, you don't download now, you will have to request the records by Submission ID.

If you see the message "There are additional new submission status records available for retrieval." click the "Get More" button to return to the Select ETIN for Production Submission Status Records page.

FIGURE 6-20: DOWNLOAD NEW PRODUCTION/TEST SUBMISSION STATUS RECORDS PAGE

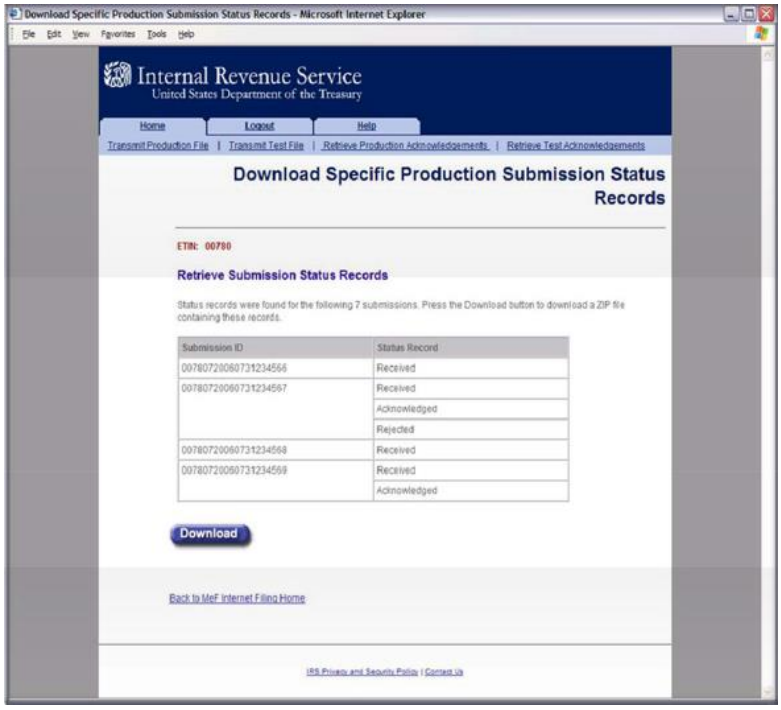

United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
Download New Production Submission Status Records
ETIN: 00780
Retrieve Submission Status Records
100 submission status records were requested. 9 submission status records were found and are shown in the table below. Press the Download button for a ZIP file containing these records.
If you see a message indicating the availability of additional status records for retrieval, press the Get More button to download these records.
Warning! These status records are no longer marked new. Please either print the page or download the data before leaving this page, otherwise you will have to request the status records by Submission ID if you want to view them again.
There are additional status records available for retrieval.
Submission ID
Status Record
007807200607312345566
Received
Acknowledged
Rejected
007807200607312345567
Received
Denied by IRS
007807200607312345568
Received
Acknowledged
007807200607312345569
Received
Ready for Pickup
Download
Get More

Step 5: Download Specific Production/Test Status Records based on Submission ID If the transmitter elects to retrieve previously downloaded submission status records (based on SubmissionID) on the Retrieve Production (or Test) Submission Status Records page; The Download Specific Production (or Test) Submission Status Records page displays the previously downloaded status records.

Click the Download button for a ZIP file containing the submission status records shown in the table.

Click the Home tab on the navigation bar or the Back to MeF Internet Filing Home link to return to the MeF Internet Filing Home page.

FIGURE 6-21: DOWNLOAD SPECIFIC PRODUCTION/TEST SUBMISSION STATUS RECORDS PAGE



6.4 Retrieving Form 2290 Schedule 1s

Refer to **Section 4.2.2** for Accessing and Logging into MeF IFA.

After the Transmitter, has logged in and selected the organization they will represent in this session, the MeF Internet Filing Home Page is displayed. A Transmitter then performs the following steps to retrieve Production (or Test) Form 2290 Schedule 1s:

Step 1: **Request Retrieval of the Form 2290 Schedule 1s**

Step 2: **Select the ETIN associated with the Form 2290 Schedule 1s**

Step 3: **Select the Type of Form 2290 Schedule 1s to Retrieve**

Step 4: **Download new Form 2290 Schedule 1s Step 5: Download Specific Form 2290 Schedule 1s based on Submission ID**

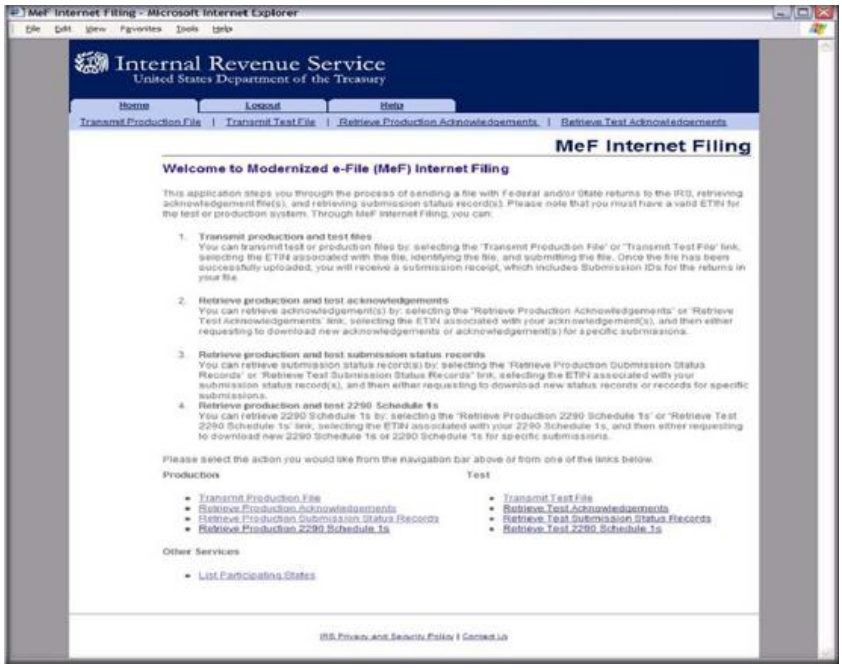
Step 5: **Download Specific Form 2290 Schedule 1s based on Submission ID**

The MeF IFA web pages supporting these activities are shown in the following pages.

Step 1: Request Retrieval of the Form 2290 Schedule 1s

Click on either the Retrieve Production 2290 Schedule 1s link or the Retrieve Test 2290 Schedule 1s link at the bottom of the page.

FIGURE 6-22: RETRIEVE PRODUCTION OR TEST FORM 2290 SCHEDULE 1S


MeF Internet Filing - Microsoft Internet Explorer
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
MeF Internet Filing
Welcome to Modernized e-File (MeF) Internet Filing
Production
Test
Other Services

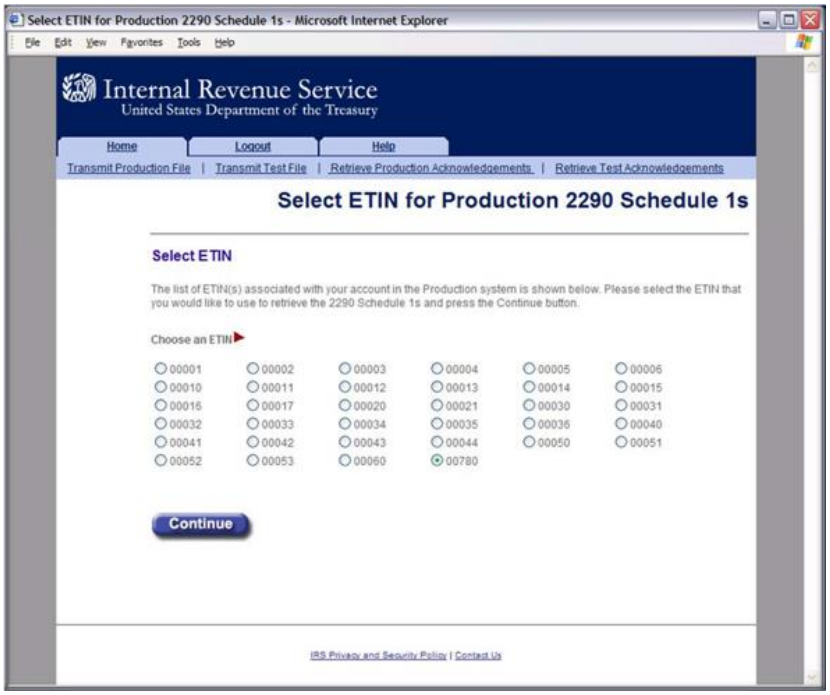
Step 2: Select the ETIN associated with the Form 2290 Schedule 1s

After selecting the Retrieve Production (or Test) 2290 Schedule 1s link. The Select ETIN for Production 2290 Schedule 1s page displays. This page shows all ETINs (unique) authorized for the transmitter's use, in order sorted horizontally.

Click the radio button of the ETIN to be associated with the Production list of participating states.

Click the Continue button.

FIGURE 6-23: SELECT ETIN FOR PRODUCTION 2290 SCHEDULE 1S


Select ETIN for Production 2290 Schedule 1s - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
Select ETIN for Production 2290 Schedule 1s
Select ETIN
The list of ETIN(s) associated with your account in the Production system is shown below. Please select the ETIN that you would like to use to retrieve the 2290 Schedule 1s and press the Continue button.
Choose an ETIN
00001 00002 00003 00004 00005 00006
00010 00011 00012 00013 00014 00015
00016 00017 00020 00021 00030 00031
00032 00033 00034 00035 00036 00040
00041 00042 00043 00044 00050 00051
00052 00053 00060 00780
Continue
IRS Privacy and Security Policy | Contact Us

Step 3: Select the Type of Form 2290 1s to Retrieve

The Retrieve (or Test) Production 2290 Schedule 1s page allows the transmitter to retrieve either specific previously downloaded 2290 Schedule 1s, or new 2290 Schedule 1s (that is, not previously downloaded).

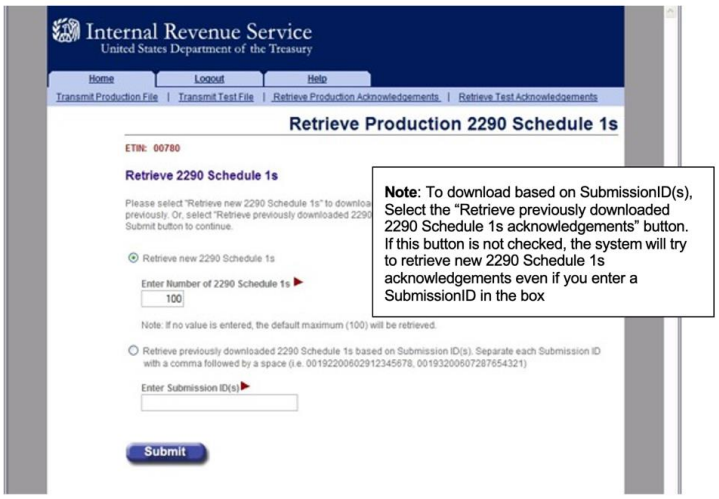
To retrieve new 2290 Schedule 1s:

- Click the Retrieve new 2290 Schedule 1s radio button (selected by default).
- Enter a number between 1 and the configurable maximum, currently 100, in the “Enter Number of 2290 Schedule 1s” text box, to retrieve specify the number of 2290 Schedule 1s to retrieve at one time.

Note: If the Transmitter doesn’t specify a number, the default maximum number, currently 100 will be used.

Click the Submit button

FIGURE 6-24: RETRIEVE PRODUCTION 2290 SCHEDULE 1S PAGE


Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
Retrieve Production 2290 Schedule 1s
ETIN: 00780
Retrieve 2290 Schedule 1s
Please select "Retrieve new 2290 Schedule 1s" to downloa
previously. Or, select "Retrieve previously downloaded 2290
Submit button to continue.
Retrieve new 2290 Schedule 1s
Enter Number of 2290 Schedule 1s
100
Note: If no value is entered, the default maximum (100) will be retrieved.
Retrieve previously downloaded 2290 Schedule 1s based on Submission ID(s). Separate each Submission ID with a comma followed by a space (i.e. 00192200602912345678, 00193200607287654321)
Enter Submission ID(s)
Submit
Note: To download based on SubmissionID(s), Select the "Retrieve previously downloaded 2290 Schedule 1s acknowledgements" button. If this button is not checked, the system will try to retrieve new 2290 Schedule 1s acknowledgements even if you enter a SubmissionID in the box

Step 4: Download New Form 2290 Schedule 1s

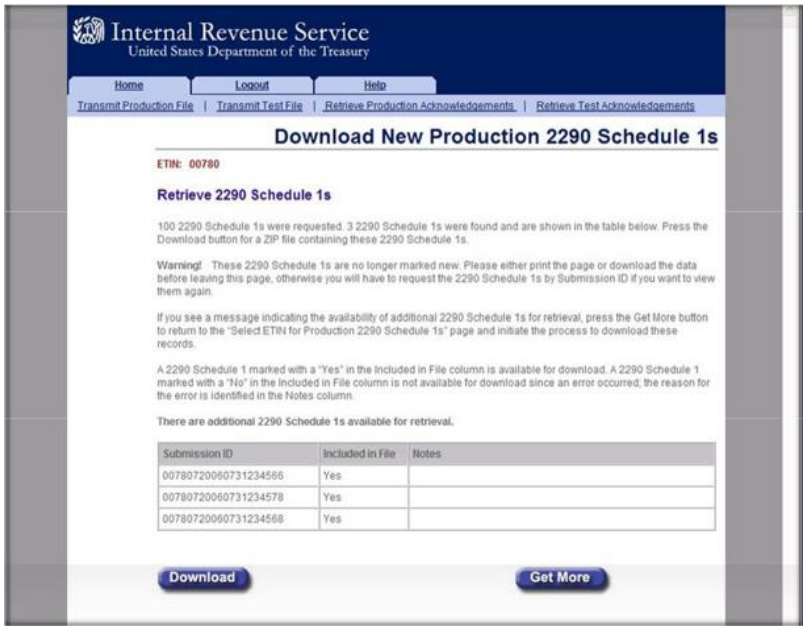
If the transmitter elects to retrieve new Form 2290 Schedule 1s on the Retrieve Production 2290 Schedule 1s page, the Download New Production 2290 Schedule 1s page displays, showing a new Form 2290 Schedules found.

Click the Download button for a ZIP file containing the Form 2290 Schedule 1s shown in the table.

Important! Since these records will no longer be marked new, you should either download the records before leaving this page or print this page for future reference. To view any additional status records, you don't download now, you will have to request the records by Submission ID. If you see the message "There are additional new 2290 Schedule 1s available for retrieval." click the Get More button to return to the Select ETIN for Production 2290 Schedule 1s page (Figure 6-26) to begin the process for downloading these additional records.

Click either the Home tab on the navigation bar or the Back to MeF Internet Filing Home link to return to the MeF Internet Filing Home page.

FIGURE 6-25: DOWNLOAD NEW PRODUCTION 2290 SCHEDULE 1S PAGE


Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
Download New Production 2290 Schedule 1s
ETIN: 00780
Retrieve 2290 Schedule 1s
100 2290 Schedule 1s were requested. 3 2290 Schedule 1s were found and are shown in the table below. Press the Download button for a ZIP file containing these 2290 Schedule 1s.
Warning! These 2290 Schedule 1s are no longer marked new. Please either print the page or download the data before leaving this page, otherwise you will have to request the 2290 Schedule 1s by Submission ID if you want to view them again.
If you see a message indicating the availability of additional 2290 Schedule 1s for retrieval, press the Get More button to return to the "Select ETIN for Production 2290 Schedule 1s" page and initiate the process to download these records.
A 2290 Schedule 1 marked with a "Yes" in the Included in File column is available for download. A 2290 Schedule 1 marked with a "No" in the Included in File column is not available for download since an error occurred; the reason for the error is identified in the Notes column.
There are additional 2290 Schedule 1s available for retrieval.
Submission ID
Included in File
Notes
00780720060731234566
Yes
00780720060731234578
Yes
00780720060731234568
Yes
Download
Get More

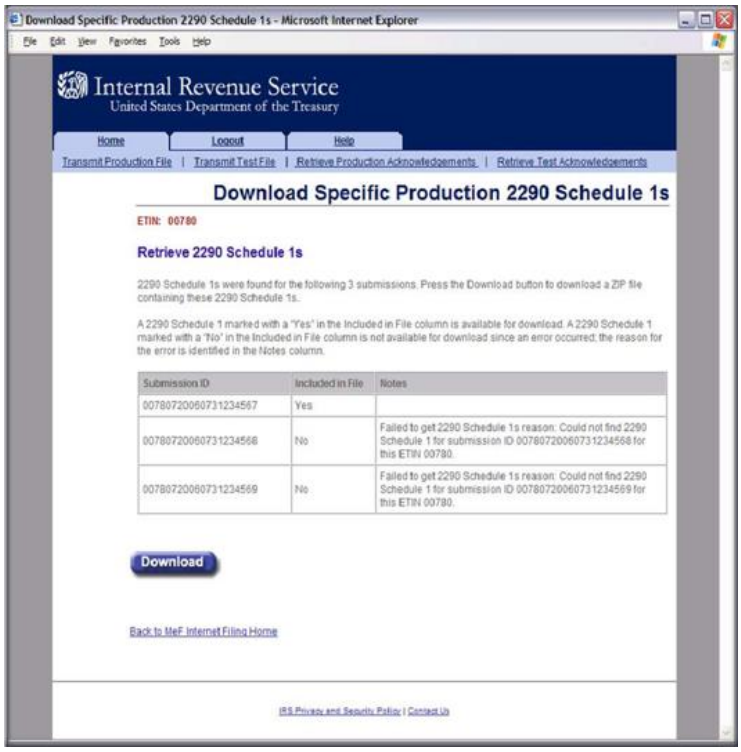
Step 5: Download Specific Form 2290 Schedule 1s Based on Submission ID

If the transmitter elects to retrieve previously downloaded submission status records (based on Submission ID) on the Retrieve Production 2290 Schedule 1s page (See Figure 6-27), the Download Specific Production 2290 Schedule 1s page displays, showing the previously downloaded 2290 Schedule 1s.

Click the Download button for a ZIP file containing the 2290 Schedule 1s shown in the table.

Click either the Home tab on the navigation bar or the Back to MeF Internet Filing Home link to return to the MeF Internet Filing Home page.

FIGURE 6-26: DOWNLOAD SPECIFIC PRODUCTION 2290 SCHEDULE 1S PAGE


Download Specific Production 2290 Schedule 1s - Microsoft Internet Explorer
File Edit View Favorites Tools Help
Internal Revenue Service
United States Department of the Treasury
Home
Logout
Help
Transmit Production File | Transmit Test File | Retrieve Production Acknowledgements | Retrieve Test Acknowledgements
Download Specific Production 2290 Schedule 1s
ETIN: 00780
Retrieve 2290 Schedule 1s
2290 Schedule 1s were found for the following 3 submissions. Press the Download button to download a ZIP file containing these 2290 Schedule 1s.
A 2290 Schedule 1 marked with a 'Yes' in the Included in File column is available for download. A 2290 Schedule 1 marked with a 'No' in the Included in File column is not available for download since an error occurred; the reason for the error is identified in the Notes column.
Submission ID
Included in File
Notes
00780720060731234567
Yes
00780720060731234568
No
Failed to get 2290 Schedule 1s reason: Could not find 2290 Schedule 1 for submission ID 00780720060731234568 for this ETIN 00780.
00780720060731234569
No
Failed to get 2290 Schedule 1s reason: Could not find 2290 Schedule 1 for submission ID 00780720060731234569 for this ETIN 00780.
Download
Back to MeF Internet Filing Home
IRS Privacy and Security Policy | Contact Us

6.5 Retrieving Acknowledgements through Application-to-Application (A2A)

Transmitters communicate with the MeF system using a series of service requests that are accomplished using messages. The service requests include:

TABLE 6-1: ACKNOWLEDGEMENTS THROUGH A2A - MEF APPLICATION-TO-APPLICATION

SERVICE REQUEST	TRANSMITTER	STATE AGENCY
Get New Acknowledgements	X	
Get Acknowledgements	X	
Get Acknowledgement	X	
Get Acknowledgements by Message ID	X	

As submissions are validated, the acknowledgements are generated and made available to the transmitter for retrieval. All the submissions in the originating SendSubmissions request do not have to process before acknowledgements become available to the transmitter.

When the transmitter requests GetNewAcknowledgements, he/she indicates how many acknowledgements he/she wants to download, (up to the current maximum of 500). The transmitter can retrieve as many acknowledgements that are available, up to the number he/she requested.

The response message provides information in the MoreAvailable field. If the value in that field is “false” then there are no more acknowledgements ready to retrieve. If the value in that field is “true,” then there are more acknowledgements available to download. It is important to note that these acknowledgements can be for submissions from different SendSubmissions messages sent by the transmitter.

A2A does not have a transmission acknowledgement. There is a response that contains a receipt. If errors are found in the message, the message service response indicates the error with the letter 'E' appended to the end of the message ID, and the response itself contains the specific error.

These are not retrieved through the GetNewAcknowledgements service request. The service request response handles all this. The following is a list of the error codes you will receive with a brief description for each:

- MEF00001 - SystemNotAvailable (Example: A system exception occurred)
- MEF00002 - CreateMessageFailure (Example: An exception occurred while creating a message)
- MEF00003 - UpdateMessageFailure (Example: An exception occurred while updating a message)
- MEF00004 - DuplicateMessageID (Example: A message could not be stored because it had a duplicate MessageID)
- MEF00005 - DataError (Example: An MeF exception occurred)
- MEF00006 - ObjectNotFound (Example: Doing a GetAck but the acknowledgement was not found)

There are four Get Acknowledgement types:

- GetNewAcknowledgements - This request retrieves acknowledgements not previously retrieved by another GetNewAcknowledgements.
- GetAcknowledgements - This request requires the submission IDs of the submissions for which the acknowledgements are being requested.
- GetAcknowledgement - This request requires the submission ID of the submission for the acknowledgement being requested.
- GetAcknowledgementsByMsgID – This request requires the MessageID of the original GetNewAcknowledgement for the acknowledgements being requested. The MessageID of the GetNewAcknowledgement goes in the SOAP body of this request. For more information about A2A, refer to the MeF State and Trading Partners Reference Guide.

6.6 Retrieving State Submissions through Application-to-Application (A2A)

State agencies communicate with the MeF system using a series of service requests that are accomplished using messages. The service requests include:

TABLE 6-2: RETRIEVING STATE SUBMISSIONS THROUGH A2A - MEF APPLICATION-TO-APPLICATION

SERVICE REQUEST	TRANSMITTER	STATE AGENCY
Get New Submissions		X
Get Submission		X
Get Submissions		X
Get Submissions by Message ID		X

The State applications have authorization to programmatically request a web service to retrieve submissions. Each State is responsible for validating their State submissions, and for generating a State acknowledgement for each State submission, which will be returned to the IRS for retrieval by the transmitter. Both Federal and State returns must be in XML format, with optional PDF, when allowed by the state.

There are four Get Submission types:

- GetNewSubmissions - This request retrieves submissions not previously retrieved, up to max count. The default setting is up to 200 submissions and 4GB per file. The state can request IRS change the default count and size.
- GetSubmission - This request requires the submission ID of the submission requested.
- GetSubmissions - This request requires the submission IDs of the submissions requested.
- GetSubmissionsByMsgID - This request requires the message ID of the submissions requested.
- For more information about A2A, refer to the MeF State and Trading Partners Reference Guide.

7. Electronic Funds Withdrawal (EFW) Payment Options

7.1 Types of Payments Allowed

Balance due payments can be submitted using the IRSPayment record for Form(s) 940, 940-PR, 941, 941- PR, 941-SS, 943, 943-PR, 944, 945, 1040 family (including 1040 amended return), 1041, 1042, 1120, 1120-F, 1120-S, 1120-POL, 990-PF, 1065, 720 and 2290.

Business extension payments can be submitted using the IRSPayment record with extension Form(s) 7004 and 8868. Filing an extension does not extend the time to pay. Refer to **Section 10**, "Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns" for additional information on Form 7004. Refer to **Section 11** "Form 8868, Application for Extension of Time to File an Exempt Organization Return" for additional information on Form 8868.

- Up to four quarterly estimated tax payments can be submitted with Form(s) 990-PF, 1041 and 1120/1120-F/1120-S/1120-POL using a separate IRSESPayment record for each request submitted.
- Individual extension payments can be submitted using the IRSPayment record with extension Form(s) 2350 and 4868. For Form 2350, the payment must equal the amount shown on Form 2350, Line 5 (amount of income tax paid). For Form 4868, the payment must equal the amount shown on Form 4868, Line 7 (amount you are paying).
- Up to four quarterly estimated tax payments can be submitted with either the Form 1040 family return or Extension Form(s) 2350 or 4868 using the IRSESPayment record for each request submitted.
- When submitting EFW payments via MeF, only one estimated payment per quarter should be submitted in total, with either an extension form or the balance due return.
- **Example:** if the September quarter is submitted with a Form 4868 extension, it should not be re-submitted with a Form 1040.

7.2 General Information

The following information is required in each payment record submitted:

- Routing Transit Number
- Bank Account Number
- Account Type
- Payment Amount • Requested Payment Date
- Taxpayer's Daytime Phone Number

- **Note:** Enter the first 10 digits of the Foreign Telephone Number in the Daytime Phone Field of the IRS Payment Schema. If a filer needs to be contacted about a payment issue, the full phone number will be retrieved from the IRS Return Schema (i.e., in cases where a return allows for a foreign address and phone number to be entered).
- IRSPayment and IRSESPayment record(s) can only be attached at the top-level return. If attached elsewhere, they will not be processed. An EFW cannot be submitted stand alone.
- An EFW consent statement must be signed as described in **Section 9**, Electronic Signature Specifications.
- The EFW payment option cannot be used for making federal tax deposits. Deposits can be submitted using the **Electronic Federal Tax Payment System (EFTPS**). For more information and refer to the tax form Instructions for each respective form.
- Entities that do not bank in the United States that need to make a payment cannot pay using EFW or EFTPS. On all checks or money orders, write the entity's Tax Identification Number (TIN), the type of tax return, and the Tax Year to which the payment applies. Make the check or money order payable to "United States Treasury" and mail to the address shown in the specific form's instruction.
- If a Direct Debit Installment Agreement is being requested on Form 9465, and banking information is provided, please ensure it is the taxpayer's checking account information. Savings account information cannot be used to establish a Direct Debit Installment Agreement. Payments cannot be submitted and will not be accepted with Forms 9465 submitted as stand-alone.
- Refer to **EFW** for additional payment options.

7.3 Is Scheduling Allowed?

For the Individual Form 1040 family balance due payments, can be scheduled for withdrawal on a future date, but not later than the due date of the return. For returns transmitted after the due date, the payment date must be the same as the date the return is transmitted, or within the previous five days. For business payments, check the Business Rules for each respective payment type to determine if scheduling is allowed. For example, Form(s) 720 and 2290 must be paid when the return is filed. These payments cannot be scheduled for withdrawal on a future date.

7.4 EFW Payment When Return is Rejected

Payments must adhere to payment Business Rules Payment, related Schemas and Business Rules can be found on each form family's page. EFW payment Business Rules can be identified by the literal "FPYMT" in the Rule Number column of the Business Rules (for example, FPYMT-045-02 for 4868). If an EFW payment request cannot be successfully transmitted, then an alternate payment option should be used.

7.5 Payment Cancellation and Payment Inquiry

To revoke or cancel an EFW payment, the taxpayer should contact the IRS E-file Payment Inquiry and Cancellation Service at 1-888-353-4537. They should wait at least ten (10) days from when the IRS e-file return was accepted before calling.

The caller should be prepared to provide the TIN (EIN or SSN), whether the payment is a business payment or individual payment, the exact payment amount (dollars and cents), and bank account number entered in the payment record. Cancellations must be made by 11:59 p.m. ET two business days prior to the scheduled payment date.

8. MeF Alternative Signatures

Sections 8.1 through 8.6 explain which signature options are available for each form that can be filed through MeF.

8.1 Electronic Signature Requirement for Corporations, Partnerships, Sole Proprietor, Employment Taxes, Estates and Trusts, Exempt Organizations (except Form 990-N), Forms 720 and 8849

The MeF system requires taxpayers and Electronic Return Originators (EROs) to use one of the following two alternative signature options for signing electronic returns:

- Practitioner PIN method (Form 8879)
- Scanned Form 8453

A Large Taxpayer or a taxpayer filing through an on-line provider must use the scanned Form 8453 signature method when filing returns for Corporations, Partnerships, Exempt Organizations (except Form 990-N), Forms 720 and 8849. Publication 4163 has detailed information about Large Taxpayers.

The selected signature option must be identified in the Return Header. MeF validates that a signature exists for each return. If the taxpayer uses a PIN to sign the return, all the appropriate PIN information must be present in the return header. If the electronic return does not contain the required signatures, it will be rejected.

8.2 Electronic Signature Requirement for Form 2290

Form 2290 Return Header schema includes the Form 2290 signature and the Schedule 1 (Form 2290) Consent to Disclosure of Tax Information signature. The Schedule 1 (Form 2290) signature is optional and used when the taxpayer consents to disclose information about the taxpayer's payment of the Heavy Highway Vehicle Use Tax (HVUT) to the federal Department of Transportation (DOT), U.S. Customs and Border Protection (CBP), and to state Departments of Motor Vehicles (DMV).

The table below identifies the signature options for Form 2290 and Schedule 1 (Form 2290) Consent to Disclosure of Tax Information:

TABLE 8-1: SIGNATURE OPTIONS FOR FORM 2290 AND FORM 2290 SCHEDULE 1

Signature Option	Available for Form 2290?	Available for Schedule 1 (Form 2290) Consent to Disclosure?
Self-Select PIN	Yes (on-line filers only)	Yes (on-line filers only)
Practitioner PIN	Yes	No

Signature Option	Available for Form 2290?	Available for Schedule 1 (Form 2290) Consent to Disclosure?
Scanned Signed Form	Yes	Yes

8.2.1 Alternate Signature Requirements for Form 2290

Online Filers Only Taxpayers who complete Form 2290 using commercially available software can use either one of the following signature options:

- Sign the return by creating and entering a 5 digit Self-Select PIN as the TaxpayerPIN in the Return Header
- Sign Schedule 1 (Form 2290) Consent to Disclosure of Tax Information by creating and entering a 5 digit Self-Select PIN number as the Consent to VIN Data Disclosure (ConsentToVINDataDisclosure) in the Return Header. This PIN is not required to be the same PIN used for the Form 2290 signature above.
- Under this exception, the taxpayer will sign, date and enter the PIN on Form 8453-EX and/or Schedule 1 (Form 2290) Consent to Disclosure. These documents will be retained by the taxpayer and provided to IRS if requested. This method is not available to taxpayers who use the services of an ERO.
- If the taxpayer is not submitting Form 8453-EX as a PDF file in the electronic submission, the signature option “Binary Attachment 8453 Signature Document” should NOT be selected.
- If the taxpayer is not submitting the Schedule 1 (Form 2290) Consent to Disclosure Tax Information as a PDF file in the electronic submission, the signature option “Binary Attachment VIN Disclosure Statement” should NOT be selected.

8.3 Electronic Signature Requirement for Extension Forms 4868, 7004 and 8868

Extension Forms 4868, 7004 and 8868 only require a signature if there is a payment attached.
EXCEPTION:

- Forms 8868 Part II ALWAYS requires a signature whether or not a payment is attached. If providing a payment with:
- Form 4868, the Practitioner PIN or Self-Select PIN method may be used.
- Form 8868, the Practitioner PIN or scanned 8453 method may be used (See **Section 10.1** Form 8868 Application for Extension of Time to File an Exempt Organization Return).
- Form 7004, the Practitioner PIN method or ACHDebitAgreementIndicator must be used to sign the extension application and payment.

8.4 Electronic Signature Requirement for Form 990-N

There is no signature requirement for the electronically filed Form 990-N.

8.5 Electronic Signature Requirement for Forms 1040 Series

For Form 1040, the MeF electronic signature options are:

- Self-Select PIN
- Practitioner PIN

IRS does not provide a Form 8453 signature option for Forms 1040, 1040 Amended Return (with 1040-X), 1040-SR, 1040-SS, 1040-PR or 1040- NR. Questions and Answers on the Form 1040 and 4868 PIN options can be found on **1040 Modernized e-File (MeF) Information for Practitioners**.

8.6 Electronic Signature Requirement for Form(s) 94x

For Form 94x, the MeF electronic signature options are:

- Practitioner PIN Option
- Self-Select PIN Option
- Form 8453 Signature Document

8.7 Electronic Signature Requirement for Form(s) 1042

For Form 1042, the MeF electronic signature options are:

- Practitioner PIN (Form 8879-WH)
- Scanned Form 8453-WH

8.8 Practitioner PIN Option

Taxpayers who use an ERO to e-file their return may use the Practitioner PIN signature option. If the signature option of “PIN Number” is chosen, the taxpayer and ERO will be required to sign the return with a personal identification number (PIN). The Practitioner PIN may only be used by a taxpayer using an ERO.

The Practitioner PIN option consists of two PINs – one for the taxpayer and one for the Practitioner:

- Taxpayer PIN --The taxpayer chooses the PIN that they wish to use to sign their return. The Taxpayer’s PIN must be 5 numeric characters and cannot contain all zeros.

- Practitioner PIN --The ERO selects an eleven position PIN to sign the return. The first 6 positions of the Practitioner PIN will be made up of the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select.
- Access the Forms and Publications page for **Tax Forms and Instructions**:
- Form 8879 for Form 1040, 1040 Amended Return (with 1040-X), 1040-SR, 1040-SS (PR) and 1040-NR
- Form 8879-Corp for Form 1120, 1120-S and 1120-F
- Form 8879-EMP for Employment Tax Forms (94x)
- Form 8879-F for Form 1041
- Form 8879-WH for Form 1042
- Form 8879-EO for Exempt Organization returns
- Form 8879-PE for Form 1065
- Form 8879-EX for Forms 720, 2290 and 8849
- Note: Do not send Form 8879 to IRS in the electronic submission or by paper. The taxpayer should give the Form 8879 to the ERO. See Form 8879 instructions for details.
- The required PIN information is placed in the Return Header. The following fields are required for the Practitioner PIN or the return will reject:

TABLE 8-2: REQUIRED FIELDS FOR THE BMF RETURNS PRACTIONER PIN

Corporate Returns & Exempt Organization Returns (except 990-N)	Partnership Returns	Estate & Trust Returns	Forms 720, 2290 & 8849	Form 94x
Practitioner PIN	Practitioner PIN	Estate or Trust Practitioner PIN	Practitioner PIN	Practitioner PIN
PIN Entered by Indicator	PIN Entered by Indicator	Fiduciary PIN		
Taxpayer PIN	Taxpayer PIN	Fiduciary Signature Date		
Date Signed	Date Signed	PIN Entered By Code		
Name of Officer	Name of Partner			
Title of Officer	Title of Partner			

TABLE 8-3: REQUIRED FIELDS FOR THE IMF RETURNS PRACTITIONER PIN

Form 1040 Family Not Joint Filing Status Self-Select Practitioner	F orm 1040 Family Joint Filing Status Self-Select Practitioner	F orm 1040 Family Not Joint Filing Status Practitioner	F orm 1040 Family Joint Filing Status Practitioner
Primary Date of Birth	Primary Date of Birth	Primary Signature	Primary Signature
Primary Prior Year AGI/Prior Year PIN	Primary Prior Year AGI/Prior Year PIN	Taxpayer Signature Date	Taxpayer Signature Date
Primary Signature	Primary Signature	Jurat Disclosure Code	Jurat Disclosure Code
	Spouse Date of Birth	Primary PIN Entered By Indicator	Primary PIN Entered By Indicator
	Spouse Prior Year AGI/Prior Year PIN		Spouse Signature
	Spouse Signature		Spouse Signature Date
			Spouse PIN Entered By Indicator

Examples of Business Rules in the table below are associated with the Practitioner PIN.

TABLE 8-4: EXAMPLES OF BUSINESS RULES ASSOCIATED WITH THE PRACTITIONER PIN

Rule Number	Rule Text	Error Category	Severity	Forms
IND-023-01	If 'PINTypeCd' in the Return Header has the value “Self-Select Practitioner” and 'PrimarySignaturePIN' has a value, then 'PrimaryBirthDt' must have a value.	Missing Data	Reject	1040, 1040-NR, 1040-SS-PR

Rule Number	Rule Text	Error Category	Severity	Forms
IND-024-01	If 'PINTypeCd' in the Return Header has the value “Self-Select Practitioner” and 'SpouseSignaturePIN' has a value, then 'SpouseBirthDt' must have a value.	Missing Data	Reject	1040, 1040-SS-PR
IND-026-02	If 'PINTypeCd' in the Return Header has the value “Self-Select Practitioner”, and 'PrimaryBirthDt' has a value, then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or ‘IdentityProtectionPin’ must have a value.	Missing Data	Reject	1040, 1040-NR, 1040-SS-PR
IND-028-02	If 'PINTypeCd' in the Return Header has the value “Self-Select Practitioner”, and 'SpouseBirthDt' has a value, then 'SpousePriorYearAGI or 'SpousePriorYearPIN' or ‘SpouseIdentityProtectionPIN’ must have a value.	Missing Data	Reject	1040, 1040-SS-PR
IND-672-01	In the Return Header, if 'PINTypeCd' has the value “Practitioner” or “Self-Select Practitioner”, then 'PractitionerPINGrp' must have a value.	Missing Data	Reject	1040, 1040-SS-PR
IND-673-01	In the Return Header, if 'PINTypeCd' has the value “Self-Select On-Line” then 'PractitionerPINGrp' must not have a value.	Missing Data	Reject	1040, 1040-SS-PR, 2350, 4868, CU: 9465
IND-694-01	If 'PINTypeCd' in the Return Header has the value “Self-Select Practitioner”, then 'JuratDisclosureCd' must have the value “Self Select PIN By ERO.”	Incorrect Data	Reject	1040, 1040-NR, 1040-SS-PR
IND-695-01	If 'PINTypeCd' in the Return Header has the value “Practitioner”, then 'JuratDisclosureCd' must have the value “Practitioner PIN.”	Incorrect Data	Reject	1040, 1040-NR, 1040-SS-PR

Rule Number	Rule Text	Error Category	Severity	Forms
IND-699-02	If 'PINTypeCd' in the Return Header has the value “Practitioner”, then the following must not have an entry: 'PrimaryPriorYearAGIAmt' and 'PrimaryPriorYearPIN' and 'SpousePriorYearAGIAmt' and 'SpousePriorYearPIN'	Incorrect Data	Reject	1040, 1040SS(PR), 2350, 4868, CU: 9465
R0000-029	If the Signature Option “PIN Number” is selected (the element “SignatureOption” in the Return Header has a value of “PIN Number”) then the following fields must have a value in the Return Header: “PractitionerPIN”, “TaxpayerPIN,” “Name” of the “Officer,” “Title” of the “Officer,” “DateSigned” and “PINEnteredBy” Indicator.	Missing Data	Reject	1120, 1120-F, 1120-S, 990, 990-EZ 990-PF 1120- POL, 8868
R0000-030-01	In the Return Header, if 'PractitionerPINGrp' is provided, then 'EFIN' in the 'PractitionerPINGrp' must be the same as 'EFIN' in the OriginatorGrp'.	Data Mismatch	Reject	All MeF Forms except 990-N
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject	All MeF Forms except 94x and 990-N
R0000-032-01	Signature Option in the Return Header is a required field and must have either the value “Binary Attachment 8453 Signature Document” or “PIN Number.”	Missing Data	Reject	1120, 1120-S, 990, 990-EZ, 990-PF 1120- POL
R0000-068	If the Signature Option “PIN Number” is selected (the element “SignatureOption” in the Return Header has a value of “PIN Number”) then the following fields must have a value in the Return Header: “PractitionerPIN,”, “TaxpayerPIN”, “Name” of the “Partner,” “Title” of the “Partner,” “DateSigned” and “PINEnteredBy” Indicator.	Missing Data	Reject	1065

Rule Number	Rule Text	Error Category	Severity	Forms
R0000-085-01 I	If the signature option “PIN Number” is selected (the element “SignatureOption” in the Return Header has a value of “PIN Number” and the PIN entered by option “ERO” is selected (the element “PINEnteredBy” in the Return Header has a value of “ERO,” then the PractitionerPIN field must have a value in the Return Header and this value cannot equal all zeros.	Incorrect Data	Reject	720 2290 8849
R0000-183-01	If 'SignatureOptionCd' has a value in the Return Header, then a binary attachment with Description “8453-EMP Signature Document” must be present in the return.	Missing Document	Reject	940, 940-PR, 941, 941-PR, 941-SS, 943, 943- PR, 944, and 945
R0000-185	Practitioner PIN in the Return Header must not be equal to all zeros.	Incorrect Data	Reject	940, 940-PR, 941, 941-PR, 941-SS, 943, 943- PR, 944, and 945

8.8.1 Form 1041 Multiple Tax Return Listing (MTRL)

As part of a regular review process, the IRS has determined that the Multiple Tax Return Listing (MTRL) process used to sign electronically filed Form 1041, U.S. Income Tax Return for Estates and Trusts must be modified.

The due date for filing Form 1065 returns is March 15 for calendar year partnerships. For fiscal year partnerships, the due date for filing is the 15th day of the 3rd month after the close of the fiscal year.

This change was required for two reasons:

- The perjury statement on the form refers to amounts in Part 1 of the form and the relevant amounts are on the attached listing.
- A signature on one form cannot ensure that the signer reviewed and approved each of the Forms 1041 included in the listing.

8.8.2 Self-Select PIN Option

The Self-Select PIN option is available for Forms 1040, 1040 Amended Return (with 1040-X), 1040-SR, 1040-NR, 1040-SS(PR), 2350, 4868 and 2290. The PIN is any five numbers except all zeros the taxpayer chooses to enter as the electronic signature.

Guidance for Form 2290 is provided in Section 8.2 Electronic Signature Requirement for Form 2290.

The data validation for these forms is:

- Primary Taxpayer
- Social Security Number
- Name Control
- Date of Birth
- Prior Year Adjusted Gross Income or Prior Year Self-Select PIN (SSP)
- Spouse, When Married Filing Jointly
- Spouse Social Security Number
- Spouse Name Control
- Spouse Date of Birth
- Prior Year Adjusted Gross Income or Prior Year Self-Select PIN (SSP)

Taxpayers filing a joint return each need a PIN and each may choose any five numbers. As part of the authentication process, each taxpayer enters their date of birth, and either their original Prior Year Adjusted Gross Income (AGI) or Prior Year Self-Select PIN (SSP).

If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer Self-Select PIN (SSP). The taxpayer consents to the ERO's choice by completing and signing the signature authorization form (Form 8879 for Form 1040 family and Form 8878 for Form 4868 and Form 2350) containing the intended taxpayer Self-Select PIN (SSP). The taxpayer Self-Select PIN (SSP) can be systemically generated or manually assigned into the electronic format and/or the Form 8879/8878.

However, the ERO must receive the taxpayer signed signature authorization before the return is transmitted or is released for transmission to the IRS.

If both the AGI and Prior Year Self-Select PIN (SSP) are included in the electronic submission, only one of the entries must match the IRS database for the return to pass this validation.

8.8.3 Scanned Form 8453 Option

The scanned Form 8453 signature option is available for Forms 720, 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, 945, 1041, 1042, 2290, 8849, 1120, 1120-F, 1120-S, 1065, 990, 990-EZ, 990-PF and 1120-POL.

The scanned Form 8453 must be used if the taxpayer decides not to use, or is prohibited from using, the Practitioner PIN option. If the scanned Form 8453 signature option is used:

- The taxpayer and ERO (if applicable) must sign the paper Form 8453.
- The signed Form 8453 must be scanned into a PDF document and inserted into the electronic return as a binary attachment.
- The signature option “Binary Attachment 8453 Signature Document” must be identified in the Return Header.
- The Description in the binary attachment must be “8453 Signature Document.”
- For more information about binary attachments, refer to Section 2.2 Binary Attachments (PDF Files). The following Business Rules are associated with the Scanned Form 8453 option.

TABLE 8-5: BUSINESS RULES ASSOCIATED WITH THE SCANNED FORM 8453 OPTION

Rule Number	Rule Text	Error Category	Severity	Tax Type
R0000-032-01	Signature Option in the Return Header is a required field and must have either the value “Binary Attachment 8453 Signature Document” or “PIN Number.”	Missing Data	Reject	720, 2290, 8849, 1120, 1120-F, 1120- S, 990, 990-EZ, 990- PF 1120- POL, 1065
R0000-183-01	If 'SignatureOptionCd' has a value in the Return Header, then a binary attachment with Description “8453-EMP Signature Document” must be present in the return.	Missing Data	Reject	940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945
F1041-080-01	If 'SignatureOptionCd' has a value in the Return Header, then a binary attachment with Description "8453 Signature Document" must be present in the return.	Missing Data	Reject	1041

The following 8453 Forms can be accessed on the **Forms and Publications** page.

- Form 8453-Corp for Form 1120, 1120-S and 1120-F
- Form 8453-EO for Exempt Organization returns
- Form 8453-PE for Form 1065
- Form 8453-EX for Forms 720/2290/8849
- Form 8453-EMP for Employment Tax Forms 940, 940-PR, 941, 941-PR, 941SS, 943, 943- PR, 944, 945

- Form 8453-FE for Form 1041
- Form 8453-WH for Form 1042

8.8.4 Form 94x On-Line e-filer

The On-Line e-Filer wanting to file their own tax returns using the Form 94x PIN Signature is the Business Owner/Principle who is the (Authorized Signer). The Authorized Signer is issued a 10 Digit PIN to sign his/her own 94x returns Online. The Authorized Signer must sign their own returns via the approved software and should not disclose the PIN to anyone, and the PIN is not to be shared. PINs are confidential. Employers who want to sign and file their own Form 94x returns electronically, must complete the 94x On-Line Signature PIN Registration Process, as an Authorized Signer for their business/organization.

Electronic Management System (EMS) also known as Legacy was permanently retired on December 2015. Beginning in January 2016, the 10-digit PIN previously issued by EMS will be issued by a new application embedded in MeF. If business taxpayers already have a 10-digit PIN from the Legacy application, they do not need to reapply for the PIN. The Legacy issued PIN should be used in MeF. The MeF 94x On-Line Signature PIN Registration schema and business rule package are made available to those Software Providers who will be supporting the 94x On- Line Signature PIN Registration in their software. Users need to update their e-file application to add MeF as a transmission method.

8.9 Elections that Require Separate Signatures

IRS Counsel reviewed Treasury Regulations to identify elections that require a signature to determine if the requirements can be changed. IRS published the results of this review as the **e- File for Large Business and International** page. Elections that require a separate signature may be submitted in PDF format.

8.10 Forms Attached to 1120/1120-S with Separate Signatures

Many forms that may be attached to Forms 1120 and 1120-S have separate signature lines. During the development of MeF, IRS identified the forms with separate signature lines and requested IRS Counsel issue special instructions to facilitate electronic filing. Regulation T.D. 9300 contains amendments to the Income Tax Regulations (26 CFR Part 1) and Procedure and Administration Regulations (26 CFR part 301) and eliminates some regulatory requirements considered to have been impediments to the electronic submission of tax returns and other forms filed by Corporations, Partnerships and other businesses with regard to third party signature requirements.

These regulations impeded electronic filing by:

- Requiring taxpayers to include third party signatures on their tax return
- Requiring taxpayers to attach documents or statements generated by third parties or
- Requiring a taxpayer to sign an IRS form and file it as an attachment to their income tax return

T.D. 9300 eliminates the impediments for taxable years beginning after December 31, 2002. The regulations generally affect taxpayers who are required to file any of the following forms: 926, 973, 982, 1120, 1120-S, 1122, 5471, 5712-A, 8832. See T.D. 9300 for a complete list. In addition, effective May 30, 2006, T.D. 9264 also eliminated signature impediments by stating that by signing the return, a taxpayer is attesting to the validity of the Form 1120 as well as all the attachments for Electronic Signature Specifications.

8.11 Jurat/Disclosure Guidelines

This section provides guidelines for the jurat/disclosure language to be included in software packages for electronically filed returns and extensions.

In all instances, the appropriate jurat/disclosure text must be provided to the officer of the corporation or exempt organization prior to the presentation of fields used to enter signature(s)(PIN).

A filer requesting a copy of an Exempt Organization return be sent to a state charity regulating agency(s) must have a separate screen or screens for the disclosure consent allowing disclosure to the state agency and a separate screen or screens for the signature jurat and disclosure consents permitting disclosure to the ERO.

It is imperative that all taxpayers who use the Electronic Funds Withdrawal feature are provided with the appropriate Electronic Funds Withdrawal (EFW) text for their review. Only the approved EFW text displayed in this publication is to be used.

Software products intended for use by tax professionals may also provide functionality to print a graphic equivalent of the jurat/disclosure statements for the officer of the corporation or exempt organization to sign as an alternative to being viewed and signing the statement on the input screen. A graphic equivalent may be appropriate when the officer of the corporation will not be present to review the completed return in the presence of the ERO and has elected to authorize the ERO to enter the officer's PIN that they selected.

8.12 Jurat Language Text Selections

This section identifies the Perjury, Consent to Disclosure and Electronic Funds Withdrawal text selections (components) used to develop jurat language statements for electronic filing tax preparation software where the Practitioner PIN method is selected. The software must provide the capability to incorporate these into the appropriate text for presentation to a taxpayer for their review.

8.12.1 Forms 1040, 1040 Amended Return (with 1040-X), 1040-SR, 1040-SS, 1040-NR and 1040-PR

The Jurat Disclosure Code options in the Form 1040, 1040-SR, 1040-SS, 1040-NR and 1040-PR Return Header are:

- Online Self Select PIN
- Self-Select PIN by ERO

- Practitioner PIN

The perjury statement and consent to disclosure are required on all Forms 1040, 1040-SR, 1040-SS, 1040- NR, 1040-PR and 1040-SS electronic returns.

The Perjury Statement – Forms 1040, 1040-SR, 1040-NR, 1040-PR and 1040-SS
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

The Jurat Disclosure Code options in the Form 1040 Amended (with 1040-X) Return Header are:

- Online Self Select PIN
- Self-Select PIN by ERO
- Practitioner PIN

The perjury statement and consent to disclosure are required on all Form 1040 Amended Returns (with 1040- X) electronic returns.

The Perjury Statement - Form 1040 Amended (with 1040-X)
Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

Note: The PIN data from the Return Header schema will populate both the Forms 1040 or 1040-SR and Form 1040-X schemas when the Amended Return Indicator is selected.

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgement of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and c) the date of any refund.

The following consent should only be presented when the taxpayer has selected the Electronic Funds Withdrawal option:

Electronic Funds Withdrawal Consent
If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Note: Taxpayer Signature needed when Self-Select PIN (OnLine Self-Select PIN or Self-Select by ERO) will be used to sign the return.

Taxpayer Signature when Practitioner PIN method will be used to sign the return.
I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN (SSP) below.

Taxpayer's Self-Select PIN: _ _ _ _ _ Date: _ _ _ _ _ _ _ _

Spouse's Self-Select PIN (SSP): _ _ _ _ _ Date: _ _ _ _ _ _ _ _

Use the ERO Declaration and Signature for Self-Select and Practitioner PIN when the return is transmitted by an Electronic Return Originator (ERO).

ERO Declaration
I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature_____
I am signing this Tax Return by entering my PIN below.

ERO's PIN _ _ _ _ _ _ _ _ _ _ _ _ _
(Enter EFIN plus 5 Self-Selected numeric)

Decedent Returns only with Form 1310 attached (1040 and 1040-NR)
Use this selection only for Form 1040 or 1040-NR Decedent returns that are filed with a Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. If, on Form 1040, both taxpayers are shown as decedents on the return, two Forms 1310 are required unless a "personalrepresentativecourtcertificate" is attached for each decedent, and T8 information must be completed for each decedent. If, on Form 1040-NR, the taxpayer is shown as a decedent on the return, Form 1310 is required unless a "personalrepresentativecourtcertificate" is attached, and T8 information must be completed.

Form 1310 Signature and Verification
Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct, and complete.

_ _ _ _

8.13 Perjury Statement – Use This Selection When Electronically Filing

8.13.1 Form 2350 Jurat

The Perjury Statement

Under penalties of perjury, I declare that, 1) I have examined this form, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct and complete; and if prepared by someone other than the taxpayer, 2) I am authorized to prepare this form.

Consent to Disclosure Statement

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS:

a. acknowledgment of receipt or reason for rejection of transmission

b. if delayed, reason for any delay in processing the form.

The following consent should only be presented when the taxpayer or a third party has selected the Electronic Funds Withdrawal option:

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than two business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Form 4868 Jurat

The consent to disclosure is required on all Form 4868 electronic submissions.

Consent to Disclose

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS:

a. acknowledgment of receipt or reason for rejection of transmission and

b. If delayed, reason for any delay in processing the form.

The following consent and taxpayer signature should only be presented when the taxpayer has selected the Electronic Funds Withdrawal option and the Self- Select Practitioner, Practitioner or Self-Select Online option is used.

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Taxpayer Signature for Self-Select PIN
I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's Self-Select PIN (SSP): _ _ _ _ _ Date: _ _ _ _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income _ _ _ _ _ _ _ _ *
Taxpayer's Prior Year Self- Select PIN (SSP): _ _ _ _ _ *
Spouse's Self-Select PIN (SSP): _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ _ _ *
Spouse's Prior Year Self-Select PIN (SSP): _ _ _ _ _ *

Note: Taxpayers may use either the Prior Year AGI or Self-Select PIN (SSP) for authentication. If both are included in the record only one needs to match the IRS record.

The following taxpayer signature for EFW is required when Practitioner PIN signature method is used.

Electronic Funds Withdrawal Consent
I am signing this Electronic Funds Withdrawal Consent by entering my PIN below.

Taxpayer's Self-Select PIN (SSP): _ _ _ _ _ Date: _ _ _ _ _ _ _ _
Spouse's Self-Select PIN (SSP): _ _ _ _ _ Date: _ _ _ _ _ _ _ _

There is no signature requirement for the Form 4868 itself. A taxpayer signature is only required to authorize the withdrawal.

8.13.2 Form 56 Jurat

The consent to disclosure is required on all Form 56 electronic submissions.

The consent to disclosure is required on all Form 56 electronic submissions.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS:

a. acknowledgment of receipt or reason for rejection of transmission

b. if delayed, reason for any delay in processing the form.

Fiduciary Certification and Signature

Under penalties of perjury, I declare that I have examined this document, including any accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. I agree to retain a copy of any evidence required authorizing me to serve in this fiduciary capacity and to provide such evidence upon request.

Fiduciary Signature
I am signing this notice by entering my name and date below.

_____

Fiduciary PIN: _ _ _ _ Date: _ _ _ _ _

8.13.3 Form 9465 (Standalone) Jurat

The consent to disclosure is required on all standalone Form 9465 electronic submissions.

Consent to Disclosure I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS:

a. acknowledgment of receipt or reason for rejection of transmission

b. if delayed, reason for any delay in processing the form.

The following consent and taxpayer signature must be presented when the taxpayer has selected the Electronic Funds Withdrawal option to establish a Direct Debit Installment Agreement (include statement only with Electronic Funds Withdrawal EFW. Statement in Form 8878 does not apply), and the Self-Select PIN option is used.

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH debit (electronic withdrawal) entry to the financial institution account indicated for payments of my federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at 1-800-829-1040 no later than 14 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments. The taxpayer signature must be present on all standalone Form 9465s.

8.13.4 Forms 1120, 1120-F and 1120-S Jurat

Form 1120, Form 1120-F or Form 1120-S electronic return signed by the Practitioner PIN method must contain the following text.

Perjury Statement

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the Corporation's 2021 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund and (d) the date of any refund.

The following Electronic Funds Withdrawal Consent should only be presented when the taxpayer has selected the Electronic Funds Withdrawal option.

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's Federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Officer's Signature
I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.

Officer's PIN _ _ _ _ Date: _ _ _ _ _ _ _ _

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the corporation. If the corporation furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the corporation. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, corrected complete. This declaration is based on all information of which I have any knowledge.

ERO Signature
I am signing this tax return by entering my PIN below:

ERO's PIN: _ _ _ _ _
(Enter EFIN plus 5 Self-Selected numerics)

8.13.5 Form 7004 Jurat

No signature is required on the Form 7004 unless the taxpayer has selected the Electronic Funds Withdrawal option. If selected, the Form 7004 electronic extension signed by the Practitioner PIN method must contain the following text.

Perjury Statement

Under penalties of perjury, I declare that I have been authorized by the above taxpayer to make this authorization and that I have examined a copy of the taxpayer's electronic extension (Form 7004) for the tax period indicated above and to the best of my knowledge and belief, it is true, correct and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund and (d) the date of any refund.

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the taxpayer's balance due on Form 7004, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Officer's Signature
I certify that I have the authority to execute this consent on behalf of the organization. I am signing this Disclosure Consent by entering my PIN below.

Officer's PIN _ _ _ _ Date: _ _ _ _ _ _ _ _

ERO Declaration

I certify that the above numeric entry is my PIN, which is my signature to authorize submission of the electronic application for extension and electronic funds withdrawal for the taxpayer indicated above. I confirm that I am submitting application for extension in accordance with the requirements of the Practitioner PIN method and Publications 4163, Modernized e-file (MeF) Information for Authorized IRS e-file Providers and 3112, IRS e- File Application and Participation.

EFIN/Self-Select PIN
Enter your six-digit EFIN followed by your five-digit Self-Select PIN.
_ ------_____ _ _ _ _
do not enter all zeros

8.13.6 Form 1065 Jurat

The Form 1065 electronic return signed by the Practitioner PIN method must contain the following text.

Perjury Statement

Under penalties of perjury, I declare that I am a partner or limited liability company manager of the above partnership and that I have examined a copy of the Partnership's 2017 electronic return of partnership income and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator (ERO), transmitter or intermediate service provider to send the partnership's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, and (b) the reason for any delay in processing the return.

Signature of Partner or Limited Liability Company Manager
I certify that I have the authority to execute this consent on behalf of the partnership as partner or limited liability company manager of the partnership. I am signing this Disclosure Consent by entering my Self-Select PIN below.

Partner or Limited Liability Company Manager's PIN Date:

ERO Declaration

I declare that the information contained in this electronic return is the information furnished to me by the partnership. If the partnership furnished me a completed return, I declare that the information contained in this electronic return is identical to that contained in the return provided by the partnership. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge

ERO Signature I am signing this tax return by entering my PIN below:

ERO's PIN _ _ _ _ _
(Enter EFIN plus 5 Self-Selected numbers)

8.13.7 Forms 990, 990-EZ, 990-PF, 1120-POL and 8868 Jurat

A signature is required on the Form 8868, Part I only if the taxpayer has selected the Electronic Funds Withdrawal option. A signature IS required on ALL Forms 8868 Part II. If the Practitioner PIN method is selected it must contain the text shown below. The Form 990, 990-EZ, 990-PF or 1120-POL electronic return signed by the Practitioner PIN method must contain the following text:

Perjury Statement

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that I have examined a copy of the Exempt Organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator (ERO), transmitter, or intermediate service provider to send the exempt organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

The following Electronic Funds Withdrawal Consent should only be presented when the Form 1120-POL or Form 8868 filer has selected the Electronic Funds Withdrawal option:

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the exempt organization's Federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Officer's Signature
I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Officer's PIN _ _ _ _ Date: _ _ _ _ _ _ _ _

ERO Declaration

I declare that the information contained in this electronic return is the information furnished to me by the corporation. If the exempt organization furnished me a completed return, I declare that the information contained in this electronic return is identical to that contained in the return provided by the exempt organization. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature
I am signing this tax return by entering my PIN below:

ERO's PIN: _ _ _ _ _
(Enter EFIN plus 5 Self-Selected numerics)

8.13.8 Forms 720, 2290 and Form 8849 Jurat

The Form 720, Form 2290, or Form 8849 electronic return signed by the Practitioner PIN method must contain the beginning and ending dates of the period in the Perjury Statement.

Perjury Statement

Under penalties of perjury, I declare that I have examined a copy of my electronic return and accompanying schedules and statements for the period beginning _and ending _and to the best of my knowledge and belief, they are true, correct and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator (ERO), transmitter, or intermediate service provider to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund and (d) the date of any refund.

The following Electronic Funds Withdrawal Consent should only be presented when the taxpayer has selected the Electronic Funds Withdrawal option.

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days before the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Taxpayer's Signature
I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Selected PIN below

Officer's PIN _ _ _ _ _ Date: _ _ _ _ _ _ _

ERO Declaration

I declare that the information contained in this electronic return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed return, I declare that the information contained in this electronic return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature
I am signing this tax return by entering my PIN below:
ERO's PIN _ _ _ _ _ _ _ _ _ _
Enter EIN plus 5 Self-Selected numbers

The following additional Consent to Disclosure and Signature must also be presented when the Schedule 1 (Form 2290) is signed using the Practitioner PIN method:

Consent to Disclosure

By entering my PIN, I hereby consent to the Internal Revenue Service (IRS) disclosing information about my payment of the Heavy Highway Vehicle Use Tax (HVUT) for the tax period beginning July 1, 2020 and ending June 30, 2021, to the federal Department of Transportation (DOT), U.S. Customs and Border Protection (CBP), and to state Departments of Motor Vehicles (DMV). I understand that the information to be disclosed is generally confidential under the laws applicable to the IRS and that the agency receiving the HVUT information is not bound by these laws and may use the information for any purposes as permitted by other federal laws and/or state law. To be effective, this consent must be submitted to the IRS within 120 days of the date this return is signed.

If signed by a corporate officer or party other than the taxpayer, I certify that I have the authority to execute this consent to disclosure of tax information.

Taxpayer's Signature

I am signing this Consent to Disclosure of Tax Information by entering my Self-Select PIN below.

Taxpayer's Self-Select PIN: _ _ _ _ _ Date: _ _ _ _ _ _ _

Employer Identification Number: _ _ _ _ _ _ _ _ _

8.13.9 Form 1041 Jurat

The Form 1041 electronic return signed by the Practitioner PIN method must contain the following text.

Perjury Statement

Under penalties of perjury, I declare that the above amounts agree with the amounts shown on the corresponding lines of the electronic portion of the 2016 U.S. Income Tax Return(s) for Estates and Trusts. I have also examined a copy of the return(s) being filed electronically with the IRS, and all accompanying schedules and statements. To the best of my knowledge and belief, they are true, correct, and complete. If I am not the transmitter, I consent that the return(s), including this declaration and accompanying schedules and statements, be sent to the IRS by the return transmitter.

Consent to Disclosure

I also consent to the IRS's sending the ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the return(s) is accepted, and, if rejected the reason(s) for the rejection.

The following Electronic Funds Withdrawal Consent should only be presented when the taxpayer has selected the Electronic Funds Withdrawal option.

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate or trust taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888- 353-4537 no later than 2 business days prior to the payment (settlement) date (24/7). I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Officer's Signature

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my SelfSelect PIN below.

Fiduciary or Officer's PIN: _ _ _ _ _	Date: _ _ _ _ _

ERO Declaration

I declare that I have reviewed the above estate or trust return(s) and that the entries on Form 8879-F are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return(s), and only declare that this form accurately reflects the data on the return(s). The fiduciary or an officer representing the fiduciary will have signed this form before I submit the return(s). I will give the fiduciary or officer representing the fiduciary a copy of all forms and information to be filed with the IRS. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above estate or trust return(s) and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

ERO Signature I am signing this tax return by entering my PIN below ERO's PIN:_ _ _ _ _ (Enter EFIN plus 5 Self-Select PIN numbers)

8.13.10 Form 94x Jurat

The Jurat Disclosure Code options in the Form 94x Return Header are:

- Practitioner PIN

- Reporting Agent PIN
- Online Filer PIN

The Form 94x perjury statement and consent to disclosure are required on all 94x Form electronic returns.

Perjury Statement
Under penalties of perjury, I declare that I have examined a copy of my electronic return and accompanying schedules and statements for the period shown above and to the best of my knowledge and belief, they are true, correct, and complete.

Practitioner Online Filer Consent to Disclosure
I consent to allow my Electronic Return Originator (ERO), transmitter, or intermediate service provider to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund, that are required for electronic returns processing.

Reporting Agent Consent to Disclosure
I consent to allow my transmitter, or intermediate service provider to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund, that are required for electronic returns processing.

The following Electronic Funds Withdrawal Consent should only be presented when the taxpayer or Reporting Agent has selected the Electronic Funds Withdrawal option.

Electronic Funds Withdrawal Consent
If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than two business days before the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Taxpayer Signature when Practitioner PIN method will be used to sign the return.
I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's Self-Select PIN: _ _ _ _ _ Date_ _ _ _ _ _ _ _

Reporting Agent Signature when Reporting Agent PIN method will be used to sign the return.
I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable,

Reporting Agent PIN: _ _ _ _ _ Date_ _ _ _ _ _ _

Use the ERO Declaration and Signature for Self-Select and Practitioner PIN when the return is transmitted by an Electronic Return Originator (ERO).

ERO Declaration

I declare that I have reviewed the information contained in the above employment tax return (s) and that the entries on Form 8879-EMP are complete and correct to the best of my knowledge. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature
I am signing this Tax Return by entering my PIN below.

ERO's PIN _ _ _ _
Enter EIN plus 5 Self-Selected numbers

9. Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information and Other Returns

- Only one extension form will need to be e-filed on or before the due date of the appropriate return type.
- A separate Form 7004 will need to be e-filed for each return.
- Form 7004 may be filed electronically except for specifically identified returns (see 7004 Instructions).
- Although binary files, other than Form 8453, can be attached to Form 7004, the binary file documents will not be processed. Do not attach any document that needs IRS attention or approval.
    - Power of Attorney (POA) documents should be submitted separately.
    - Form 1138 for Net Operating Loss Carryback should be submitted separately to IRS.
    - Do not attach Form 1138 to the Form 7004.

9.1 Types of Returns and Conditions for Which Form 7004 May Be Used to Request Extension of Time to File

The revised Form 7004 (December 2020) must be used for any business returns that need extensions filed.

The automatic extension for certain business returns changed. Please refer to the table below.

TABLE 9-1: AUTOMATIC EXTENSIONS

Automatic 5 ½ Month Extension	Automatic 6 Month Extension	Automatic 7 Month Extension
1041 (estate other than bankruptcy), 1041 (trust)	1041 (trust) 1041 (bankruptcy estate only),1041-N, 1041-QFT, 1042,1065,1066,1120, 1120- C, 1120-F,1120-FSC,1120-H, 1120-L,1120-ND,1120-ND (section 4951taxes), 1120- PC, 1120-POL, 1120-REIT, 1120-RIC,1120-S, 1120-SF, 3520-A, 8804,706-GS(T)	1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120- L, 1120-ND,1120-ND (section 4951 taxes), 1120-PC, 1120- REIT, 1120-RIC, 1120-SF

9.2 Data Entry for Form 7004

The extension date is based upon the tax period and the type of return for which an extension is being requested.

Note: The return due date and extended due date tables are available on each form families **Modernized efile (MeF) Schemas and Business Rules** page.

For calendar year and fiscal year filers, the tax period ending month must match the ending month that was approved by IRS as the tax period for this business.

If the change in accounting period is checked, you must have applied for approval to change your Tax Year prior to filing the application. Short Tax Year applications must check at least one of four reasons for short Tax Year. Refer to Publication 538, Accounting Periods and Methods, for details.

For a consolidated return (consolidated group), enter the name, address and EIN of each member of the group. If the member does not have an EIN, you may enter one of the following: “PENDING,” “APPLIED FOR” or “NONE.”

All monetary amounts are positive amounts. Tentative Tax, Total Payments and Refundable Credits, and Balance Due amounts are required. If Electronic Funds Withdrawal payment is attached, the payment amount must be for the entire balance due. Partial payments are not accepted.

9.3 Timely Filing of Form 7004

An extension will be rejected if it is not received by the IRS due date of the applicable return

Note: For purposes of determining timeliness of the extension, the received date is the electronic postmark, if present, or the IRS received date in the GTX Key. To avoid rejecting extensions from filers or Transmitters in a different time zone from the IRS system, the time zone differences are taken into consideration. Five days are allotted to fix and resubmit rejected extensions..

An accepted acknowledgement of the electronic Form 7004 serves as IRS approval of the extension.

10. Exempt Organization Section

10.1 Form 8868, Application for Extension of Time to File an Exempt Organization Return

Both Parts I and II can be filed electronically to request an extension of time to file any of the forms listed on Form 8868, Application for Extension of Time to File an Exempt Organization Return, except for Form 8870, Information Return for Transfers Associated with Certain Personal Benefit Contracts. Form 8870 must be mailed in paper format to:

Department of the Treasury
Internal Revenue Service Center
Mail Stop 1112
Ogden, UT 84201-0045

File a separate Form 8868 for each return for which you are requesting an extension of time to file.

10.2 Reasonable Cause for Late Filing of Form 990, 990-EZ, 990-PF or 1120-POL

On occasion, an organization may have a reasonable cause for late filing of an Exempt Organization return.

To expedite the process and avoid assertion of Failure to File Delinquency penalties, a filer may attach a reasonable cause explanation using the “ReasonableCauseExplanation.xsd” schema. Acceptance of the return through MeF does NOT mean that the explanation was accepted, and the penalty will not be assessed. If the explanation is not accepted, the taxpayer will be contacted as appropriate using existing IRS procedures.

11. Excise Tax Section

When Schedule 1 (Form 2290) is electronically filed, the IRS will provide stamped copies of the form to the transmitter or software provider. The electronic Schedule 1 (Form 2290) will contain a watermark and can be printed for use as proof of payment.

Form 2290 Schemas include:

- An element for Consent to VIN Data Disclosure to indicate whether the taxpayer consents to disclosure of tax information.
- EIN, Name and Date of the disclosure form when the taxpayer chooses to disclose.
- A choice of PIN or binary attachment that will serve as the signature for the disclosure consent when the taxpayer chooses to disclose.

Note: To file Form 2290 you must have an EIN.

12. Individual Return/Extension Section

In Processing Year 2023, MeF will be accepting Forms 1040, 1040-SR, 1040-SS, 1040-PR, 1040-NR, 56, 2350, 4868 and 9465.

12.1 Foreign Employer Compensation (FEC) Record

12.1.1 Form 1040

The FECRecord.xsd file supports entries on Form 1040, Line 1h or Form 1040-NR, Line 1a for Foreign Employer Compensation (FEC) received from non-U.S. employers who do not have EINs or issue Form W2s. The FEC Record:

- Must be attached when the “FEC” literal is included in the Wages Not Shown Schedule
- Form 1040-NR: Must be attached when the “FEC” literal is included in WagesLiteralCd.
- Is limited to a maximum of 10 per return
- Requires the U.S. address or foreign address where the wage-recipient resided when the services for the foreign employer were performed

If the services for the foreign employer were performed in the U.S., enter “US” in CountryCd; otherwise, enter the appropriate foreign country code found in the efileTypes.xsd file

12.1.2 Form 1040-NR

The FECRecord.xsd file supports entries on Form 1040-NR at the form level:

- Must be attached when the “FEC” literal is cited in the Wages Literal Code on line 8.
- Is limited to 1 per return.
- Requires the U.S. address or foreign address where the wage-recipient resided when the services for the foreign employer were performed.

If the services for the foreign employer were performed in the U.S., enter “US” in CountryCd; otherwise, enter the appropriate foreign country code found in the efileType.xsd.file.

12.2 New field “Purpose” in Form 1040, 1040-NR and 4868 Attachments

A Purpose tag has been included in some Form 1040/1040-NR attachments to explain when the statement, schedule, etc. should be attached to the return and the information that IRS is requesting

12.3 Conditions Which May Affect Refund

The following conditions may delay the refund and/or change the refund amount:

- The spouse made separate estimated tax payments and filed a joint return, or vice versa
- The return was filed before the last estimated tax payment was credited to the account
- The taxpayer has a Schedule E claiming a deduction for a questionable tax shelter
- The taxpayer is claiming a blatantly unallowable deduction
- The taxpayer is considered to be a first-time filer. A first-time filer is defined as a taxpayer who has not filed a tax return as a primary or secondary taxpayer during the previous ten years.
- Inputting an address in the In Care of Name (InCareOfNm) element in the Return Header field will cause the refund to be made payable to the text in this field and possibly delay the refund. Only a name should be input in this field, not an address.

12.4 Extensions

An extension will be rejected if it is not received by the IRS due date of the applicable return.

For purposes of determining timeliness of the extension, the received date is the electronic postmark, if present, or the IRS received date in the GTX Key. To avoid rejecting extensions from filers or Transmitters in a different time zone from the IRS system, the time zone differences are taken into consideration. Five days are allotted to fix and resubmit rejected extensions.

Note: An accepted acknowledgement of the electronic Forms 4868, 2350, 7004 or 8868 serves as IRS approval of the extension.

12.5 Filer Name Format

The Form 1040, 1040-SS(PR), 1040-NR and 4868 Return Header Filer name has e-fileType NameLine1Type, which can have no leading or consecutive embedded spaces. The following is guidance for populating the Filer name information:

- The only characters allowed are alpha, ampersand (&), hyphen (-), less-than sign (<), and space. The left-most position must be an alpha character. The less-than sign replaces the intervening space to identify the primary taxpayer's last name. It cannot be preceded by or followed by a space.
- The ampersand (&) MUST be followed by a space ( ) on ALL Married Filing Joint returns. Please do not enter a double space ( )( ) after the ampersand (&).

Note: The ampersand (&) is not allowed on the Form 1040-NR.

- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place. Example: O'Shea = OSHEA.
- Numeric characters in name components must be replaced by alphabetic Roman Numerals.

Example:

- Charles 3rd = CHARLES III.

- When a suffix such as “JR” or “III” is part of the name, enter a less-than sign (<) between the suffix and the last name. Do not enter a space before or after any less-than sign; the less- than sign takes the place of a space. Titles such as “M.D.” or “Ph. D.,” which are not part of a given name, may be omitted.
- CANNOT CONTAIN MORE THAN 35 CHARACTERS - If the name line exceeds 35 characters and spaces, abbreviate and truncate the name line in the following priority, until the name line no longer exceeds 35 characters and spaces. Stop reducing the length of the name line when the count of characters and spaces no longer exceeds 35:
    - Abbreviate the secondary taxpayer’s second name to its initial.
    - Abbreviate the primary taxpayers second name to its initial.
    - Delete the secondary taxpayer’s initial.
    - Delete the primary taxpayer’s initial.
    - Abbreviate the secondary taxpayer’s first name to its initial.
    - Abbreviate the primary taxpayer’s first name to its initial.
    - Truncate the remaining name line so that no characters remain after position 35

Note: Any reference to the secondary taxpayer not applicable to Form 1040-NR.

- Enter taxpayer names as follows:
    - For one taxpayer: Enter first name, a space, middle name or middle initial, a less-than sign (<), last name. (The last name of the individual must be contained within this name line field.) If there is a suffix, enter a less-than sign (<) between the last name and the suffix
    - For two taxpayers with same last name: Joint returns must contain one ampersand (&) between taxpayers' first names. The taxpayer whose first name is associated with the Primary SSN used on the return must be entered first, and the last name of that taxpayer must be identified by a preceding less-than sign (<).
    - For two taxpayers with different last names: If the spouse uses a different last name, enter the primary taxpayer's first and last names as above for one taxpayer's name, but after the last name, add another less-than sign (<) followed by an ampersand and the full name of the spouse. A maximum of two less-than signs are permitted. Any suffixes should follow the primary taxpayer's last name only.

TABLE 12-1: EXAMPLES OF FILER NAME FORMAT

Examples:	* Enter as:
John C. (Brown), III	JOHN C<BROWN<III
John M. (Brown), M.D.	JOHN M<BROWN
Henry A. (Carter)	HENRY A<CARTER

Examples:	* Enter as:
Frank N. (De Porta)	FRANK N<DE PORTA
Timothy (Jackson), 2nd	TIMOTHY<JACKSON<II
Carl A. (Jones) & Angie Myer	CARL A<JONES<& ANGIE MYER
Charles (Jones) & Diane D. Jones, M.D.	CHARLES & DIANE D<JONES
Florence E. (Jones) MD	FLORENCE E<JONES
Alfred (Newman), Minor	ALFRED<NEWMAN<MINOR
James R. (O'Donnell)	JAMES R<ODONNELL
James (Oliver-Keogh), 3rd	JAMES<OLIVER-KEOGH<III
Lillie B. (Owen-Smith)	LILLIE B<OWEN-SMITH
J. B. (Smith) Jr. & Ann Trent	J B<SMITH<JR & ANN TRENT
John A. (Smith), III & Ann Smith, M.D	JOHN A & ANN<SMITH<III
John A. and Jane B. (Smith)	JOHN A & JANE B<SMITH

*Parentheses indicate the last name of the taxpayer with the Primary SSN.

- For other than Joint Return and deceased taxpayer: Enter the literal “DECD” after the surname of the deceased taxpayer.

Example:

John A<Doe<DECD

John A<Doe<JR DECD.

Note: Any reference to two taxpayers is not applicable to Form 1040-NR.

- For a Joint Return with the same last name and Primary taxpayer is deceased:
- Enter literal “DECD” after the first name and/or initial of the deceased taxpayer

Example:

John A DECD & Jane B<Doe

John A DECD & Jane B<Doe<JR.

- For a Joint Return with the same last name and Secondary taxpayer is deceased: Enter the literal “DECD” after the first name and/or initial of the deceased taxpayer.

Example:

John A & Jane B DECD<Doe

John A & Jane B DECD<Doe<SR

- For a Joint Return with different last names and either the Primary or the Secondary taxpayer is deceased: Enter the Literal “DECD” after the surname of the deceased taxpayer

Example:

John A<Doe<DECD & Jane B Smith

John A<Doe<III DECD & Jane B Smith

John A<Doe<& Jane B Smith DECD

John A<Doe<JR & Jane B Smith DECD

- For a Joint Return with the same last name and both taxpayers are deceased: Enter the literal “DECD” after the first name and/or initial of the deceased taxpayer.

Example:

John A DECD & Jane B DECD<Doe

John A DECD & Jane B DECD<Doe<JR

- For a Joint Return with different last name and both taxpayers are deceased: Enter the literal “DECD” after the surname of the deceased taxpayer.

Example:

John A<Doe<DECD & Jane B Smith DECD

John A<Doe<SR DECD & J B Smith DECD

Note: The In Care of Name (InCareOfNm) element in the Return Header should only be populated with a name. There should be no address information documented in this field.

Any reference to Joint Return taxpayers is not applicable to Form 1040-NR.

13. Exhibits

13.1 Exhibit 1 - Business Name Control

To aid in validating the Employer Identification Number (EIN), the “Name Control” must be provided. The Name Control consists of up to four alpha and/or numeric characters.

The Name Control should be determined from the information specified on the first name line. Generally, the Name Control is derived from the first four characters of the corporation. The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control. The Name Control can have less, but no more than four characters. Blanks may be present only at the end of the Name Control.

Note: Do not include "dba" as part of the Name Control. The initials stand for "doing business as.”

Name Control Valid Characters:

- Numeric (0- 9)
- Business Alpha (A-Z)
- Hyphen (-)
- Ampersand (&)

Special Business Name Control Rule:
If an invalid character is used in the name line, drop the special character from the taxpayer's name.

Example: Jon.com should be considered as “Joncom” so the Name Control should be “Jonc” Another example is 4U.com. The Name Control should be “4UCO.”

TABLE 13-1: SPECIAL NAME CONTROL RULES

Name Example	Name Control	Rule
Sumac Field Plow Inc. 11th Street Inc. P & P Company Y-Z Drive Co ZZZ Club Palm Catalpa Ltd. Fir Homeowners Assn.	SUMA 11TH P&PC Y-ZD ZZZC PALM FIRH	a. Derive the Name Control from the first four significant characters of the corporation’s name.
The Willow Co. The Hawthorn	WILL THEH	When determining a corporation name control, omit “The” when it is followed by more than one word. Include the word “The” when it is followed by only one word.

Name Example	Name Control	Rule
John Hackberry PA Sam Sycamore SC Carl Eucalyptus M.D.P.A.	JOHN SAMS CARL	If an individual name contains any of the following abbreviations, treat as the business name of a corporation: PC – Professional Corporation SC – Small Corporation PA –Professional Association PS --Professional Service
The Joseph Holly Foundation	JOSE	Apply Corporate Name Control rules when the organization name contains “Fund,” “Foundation,” or “Fdn.”
Kathryn Fir Memorial Fdn.	KATH	Apply Corporate Name Control rules when the organization name contains “Fund,” “Foundation,” or “Fdn.”
City of Fort Hickory Board Walnut County Employees Association Rho Alpha Chapter Alpha Tau Fraternity House Assn. of Beta XI Chapter of Omicron Delta Kappa	CITY WALN RHOA HOUS	Apply the corporate Name Control rules to chapter names of national fraternal orders.

13.2 Exhibit 2 - Exempt Organization Name Control

TABLE 13-2: EXEMPT ORGANIZATION NAME CONTROL

Exempt Organization Name Control (Underlined)	Name Control	Rule
Local 210 International Post 3120, Veterans of Wars AFL-CIO Laborer’s Union BPOE Benevolent Order of Elks AMVETS American Veterans Southbend American Legion Boy Scouts of America (BSA)	INTE VETE LABO BENE AMER AMER BOYS	The Name Control is the first four characters of the national title.
Parent Teacher’s Association of Vermont PTA of Georgia	PTAV PTAG	The Name Control is “PTA” plus the first letter of the state, whether or not the state name is present as part of the name of the organization.
Diocese of Kansas ST. Rose’s Hospital ST. Silver’s Church Diocese of Lani Building Fund,	STRO STS	For churches and their subordinates, (i.e., nursing homes, hospitals) derive the Name Control from the legal name of the church.

Exempt Organization Name Control (Underlined)	Name Control	Rule
ST. Bernard's Church	STBE	

13.3 Exhibit 3 - Estate and Trust Name Control

The rules for assigning the name control are different for trusts that applied for their Employer Identification Number (EIN) via the INTERNET and trusts that applied for their EIN using a paper application.

Trusts that received their EIN via the Internet must use the same rules as Corporations when determining their correct Name Control. The IRS Internet computer program assigns the first four characters of the first name of the trust as the name control, ignoring leading terms such as "…Trust for...," etc., and selects the first four characters of first name of the individual, organization, etc. This is a departure from procedures used for EIN applications for trusts that were filed on paper.

EINs for Trusts that were assigned via completion of an Internet application begin with either 20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85, 86, 87, and 88 i.e. 20- nnnnnnn Also, IRS notice CP 575B is used to notify an applicant of the EIN assigned to the entity named in the application and includes a tear-off tab that references the Name Control assigned to the EIN. The Name Control should also appear at the top of the second page.

In the following example, NAME represents the Name Control. (IRS USE ONLY) 575B 10-31- 2008 NAME B 9999999999 SS-4.

Trusts that applied for their EIN via a paper application i.e. form SS-4 were assigned name controls using the first four characters of the last name of the trust. Please refer to the following examples to determine your correct name control when completing the entity section of your electronic form 1041.

The procedures for assigning the name control for an Estate has not changed.

Note: Filers (Fiduciaries or their authorized representatives) who cannot determine the correct Name Control will need to contact the Business Specialty Tax Line at 1-800-829-4933 for assistance.

TABLE 13-3: ESTATE AND TRUST NAME CONTROL

Estate Organization Name Control (Underlined)	Name Control	Rule
Frank Walnut, Estate, Allan Beech, Exec	WALN	The Name Control is the first four characters of the deceased individual's last name. Note: The decedent's name may be followed by or preceded by "Estate" on the name line.

Estate Organization Name Control (Underlined)	Name Control	Rule
Jan Fir Trust FBO Patrick Redwood Chestnut Bank TTEE Jan R. Fir Children's Trust JRF Children's Trust ABCD Trust No. 001036 Donald C Beech Trust FBO Cynthia Fig Michael Teak Clifford Trust	FIR REDW FIRC JRFC ABCD BEEC TEAK	If the organization name control contains the name of an individual and the words "Trust" and "Fund" are both present, use the first four characters of the trust's name or individual's last name. Note: Never include any part of the word "trust" in the Name Control
Cedar Corp Employee Benefit Trust Magnolia Association Charitable Lead Trust Maple-Birch Endowment Trust, John J. Willow Trustee	CEDA MAGN MAPL	When the organization name contains the name of a corporation and the words "Trust" and "Fund" are both present; apply the corporate name control rules below. When a corporation, association or endowment is part of the Trust name, use the first four characters of the name of the corporation, association, etc.
Trust No. 0129C FBO Margaret Laurel Trust No. 12100 FBO Margaret Laurel	129 1210	For numbered trusts, use the first four digits of the trust number, disregarding any leading zeros and trailing alphas.
0020 GNMA Pool GNMA Pool No. 00100B	20GN GNMA	GNMA pool, use the first four digits of the pool number, but do not include any leading zeros or trailing alphas. If there are fewer than four numbers, use the letters "GNMA" to complete the Name Control.

13.4 Exhibit 4 – Employment Tax Name Control

Note: Form 940, 941, 720, 730, 11-C and 2290 Return

MOD IEIN (EINs beginning with prefixes 20, 26, 27, 45, 46, or 47) uses the first four characters of the first name shown on the Primary Name Line for trusts Partnerships and LLCs

Derive the Name Control in the Following Priority

TABLE 13-4: EMPLOYMENT TAX NAME CONTROL

NAME(S)	NAME CONTROL	Rule
Sumac Field Plow Inc. P&P Company Y-Z Drive Corpooration The Joseph Holly Foundation Kathryn Fir Memorial FDN John Hackberry PA Sam Sycamore SC	SUMA P&PC Y-ZD JOSE KATH JOHN SAMS	One of the following appears in the name use the first four significant characters of the name: • Inc — Incorporated • Co — Company
Carl Eucalyptus M.D.P.A. The Willow LLC	CARL WILL	• Corp — Corporation • Fdn — Foundation • PC — Professional Corporation • SC — Small Corporation • PA — Professional Association • PS — Professional Service • LLC — Limited Liability Company • Assn — Association
City of Fort Hickory Board of Commissioners Rho Alpha Chapter Alpha Tau Fraternity House Assn. Of Beta XI	CITY RHOA HOUS	b. The name of a local governmental organization or chapter of a national fraternal organization is present — use the first four significant characters of that name.
DBA Howard Elder Development Laurel, Birch & Hawthorn Ptrshp. E.J. Fig, M.L. Maple, & R.T. Holly E.J. Fig Gen Ptr CedarTeak & Pine, Ptrs. Bob Oak & Carol Hazel	HOWA LAUR FIG CEDA OAK	c. Follow the priority listed under “5. Form 1065” is either: “Partnership” or an abbreviation of that word appears with a list of partners' names. Only Partners’ names are present. Only one name (“Sole Proprietor”) is present — use the first four characters

NAME(S)	NAME CONTROL	Rule
Arthur P Aspen	ASPE	of the last name of the Sole Proprietor following the rules listed under “2. Rules for identifying Individual Last Names in BMF Name Controls”
Attorney John Redwood, D.D.S.	REDW	
Jane Hemlock, M.D.	HEML	
Redbud Restaurant	REDB	None of the conditions above are present but a trade name or DBA (doing business as) name is present — use the first four characters of first name
John Cedar and Sons	JOHN	
Drew Hawthorn and Associates	DREW	

13.5 Exhibit 5 - Individual Name Control

The Primary SSN, Primary Name Control, State Abbreviation and Zip Code should be verified to avoid lengthy delays caused by mismatches with existing taxpayer information in IRS records.

The individual name controls for the Primary and Spouse in the Form 1040 Return Header, Form 1040 Dependent and Spouse Exemption, Schedule EIC Qualifying Child, Form 2441 Qualifying Person, and all Form 8863 students, must equal the first four significant characters of the primary taxpayer's last name. No leading or embedded spaces are allowed. The first left-most position must contain an alpha character. Only alpha, hyphen, and space are allowed. Omit punctuation marks, titles and suffixes.

The hyphen (-) is the only special character allowed for the PersonNameControlType.

TABLE 13-5: INDIVIDUAL NAME CONTROL – GENERAL APPLICATION

Individual Name	Name Control
John Brown	BROW
Mary Smith & John Jones	SMIT
Ralph Teak	TEAK
Dorothy Willow	WILL
Joe McCedar	MCCE
Joe McCarty	MCCA
Torn MacDouglas	MACD

Individual Name	Name Control
Joseph MacTitus	MACT
John Hardy, Minor	HARD
April May Jordan	JORD

General Rule: The name control generally consists of the first four characters of the individual's last name.

TABLE 13-6: INDIVIDUAL NAME CONTROL - HYPHENATION

Individual Name	Name Control
John Lea-Smith	LEA-
Thomas A. El-Oak	EL-O
Rana Al-Smadi	AL-S
John O'Neil	ONEI
Ann O'Spruce	OSPR

General Rule: The hyphen (-) is the only special character allowed in the PersonNameControlType.

Note: When a taxpayer's last name contains an apostrophe ('), ignore/disregard the apostrophe when establishing the Name Control.

TABLE 13-7: INDIVIDUAL NAME CONTROL – LESS THAN FOUR CHARACTERS

Individual Name	Name Control
Mark D'Magnolia	DMAG
John O'Willow	OWIL
Danette B	B
James P. Ai	AI
John A. Fir	FIR

Individual Name	Name Control
John Ao, Sr.	AO
John En, Sr.	EN

General Rule: The Name Control may be less than four characters (if applicable).

Note: The first character must be an alpha character. Blanks are not needed as filler.

TABLE 13-8: INDIVIDUAL NAME CONTROL – NAME PREFIXES

Individual Name	Name Control
Daniel P. Di Almond	DIAL
Mary J. Van Elm	VANE
Susan L. Von Birch	VONB
Aya Abu Sham	ABUS
Donald Vander Oak	VAND
Otto Von Hickory	VONH
Nabil Al Feyez	ALFE
Amr El Bayoumi	ELBA

General Rule: Taxpayer names such as “Van,” “Von,” “Vander,” “Al,” “El,” “Abu” and “Di” are considered part of the individual name control.

Note: See the Asian Pacific Names for exceptions to this rule.

TABLE 13-9: INDIVIDUAL NAME CONTROL – TWO LAST NAMES

Individual Name	Name Control
Janet C. Redbud Laurel	LAUR
Dee (Plum) Birch	BIRC
Mary Johnson Garcia	GARC

General Rule: When two last names are shown for an individual, derive the name control from the second last name of the individual.

Note: see exceptions to this rule for Hispanic names, Asian-Pacific names, Native American names and Islamic & Arab names.

TABLE 13-10: INDIVIDUAL NAME CONTROL – HYPHENATED LAST NAMES

Individual Name	Name Control
Joan Hickory-Hawthorn	HICK
Dale Redwood-Cedar	REDW
John Lea-Wren	LEA-

General Rule: When two last names are connected by a hyphen, derive the name control from the first last name.

TABLE 13-11: INDIVIDUAL NAME CONTROL – PRIMARY TAXPAYER'S LAST NAME

Individual Name	Name Control
Dell Ash & Linda Birch	ASH
Trey & Joan Eucalyptus	EUCA
Linda Birch & Dell Ash	BIRC
Mary Smith & Mike Best	SMIT

General Rule: On a joint return, whether the taxpayers use the same or different last name, derive the name control from the Primary taxpayer's last name.

Consider certain foreign suffixes as part of the last name (for example, Armah-Bey, Pax-Ayala and AllarSid). Attention must be given to those names that incorporate a mother's maiden name as a suffix to the last name. This practice is common in Hispanic names. Consider the mother's maiden name as part of the surname for Name Control purposes.

TABLE 13-12: FOREIGN SUFFIXES

Individual Name	Name Control
Abdullah Allar-Sid	ALLA

Individual Name	Name Control
Jose Alvarado Nogales	ALVA
Juan de la Rosa Y Obregon	DELA
Pedro Paz-Ayala	PAZ-
Donald Vander Neut	VAND
Otto Von Wodtke	VONW
John Smith Gonzalez	GONZ
Maria Acevedo Smith	SMIT
John Garcia Garza Hernandez	GARZ
Elena del Valle	DELV
Eduardo de la Rosa	DELA
Pablo De Martinez	DEMA
Miguel de Torres	DETO
Juanita de la Fuente	DELA
B.A. De Rodriguez	DERO
M.D. de Garcia	DEGA

General Rule: When “del,” “de” or “de la” appears with a Hispanic name, include it as part of the name control.

TABLE 13-13: FOREIGN SUFFIXES - HISPANIC

Individual Name	Name Control
Juan Garza Morales	GARZ
Maria Lopez y Moreno	LOPE
Sylvia Juarez de Garcia	JUAR

General Rule: When two Hispanic names are shown for an individual, derive the name control from first last name.

Note: This rule may not accurately identify all Hispanic last names, but it does provide consistency in IRS Hispanic name controls.

Below are examples of Asian-Pacific last names and the derivative name control. Some Indo- Chinese names have only two characters.

TABLE 13-14: ASIAN-PACIFIC

Individual Name	Name Control	General Rule
Binh To La	LA	
Nam Quoc Tran & Thuy Thanh Vo	TRAN	
Dang Van Le Nhat Thi Pham	LE PHAM	When “Van” (male) or “Thi” (female) appears with an Asian- Pacific name, do not include it as part of the name control.
Kim Van Nguyen & Thi Tran	NGUY	
Kwan Kim Van & Yue Le	KWAN	When the last name appears first, derive the name control from that name.
Yen-Yin Chiu Jin-Zhang Qui	CHIU QUI	

Below are examples of name controls for Native Americans:

TABLE 13-15: NATIVE AMERICANS

Individual Name	Name Control	General Rule
Earline Old Person	OLDP	Native American surnames may contain several words.
Spike Big Horn	BIGH	Note: Begin the name control with the surname (unless the taxpayer is already established with a different
Mary Between Lodges	BETW	Note: Begin the name control with the surname (unless the taxpayer is already established with a different
Gail George Moonface	GEOR	name control that agrees with the name control from the Social Security Administration (SSA).

Individual Name	Name Control	General Rule
Night & James Lou Mary Her Many Horses	HERM	name control that agrees with the name control from the Social Security Administration (SSA).

13.6 Exhibit 6 - Social Security and Taxpayer Identification Numbers

TABLE 13-16: SOCIAL SECURITY AND TAXPAYER IDENTIFICATION NUMBERS

Valid Ranges for:	Area	Group	Serial	General Rule
Social Security Numbers (SSN)	001-665, 667-899	01-99	0001- 9999	When the SSN “group” contains all zeros, the SSN is a test SSN and a live return will be rejected. When the SSN “serial” contains all zeros, the return will be rejected. Additionally, all ones, twos, threes, fours, fives, sixes, sevens, eights, “123456789” or “234567890” entered are not valid
Individual Taxpayer Identification Numbers (ITIN)	900-999	50-65, 70-88, 90-92, 94-99	0000- 9999	
Adoption Identification Numbers (ATIN)	900-999	93	0000- 9999	

13.7 Exhibit 7 – Identifiers

This section describes the identifiers used within the MeF system. Identifying numbers are defined at the transmission, return and form levels and uniquely identify these entities.

Transmission Level Identifying Numbers

GTX Key - The format of the GTX Key, used in IFA only, is as follows:

SYYYYMMDDhhmmss.nnnn

S = “A,” “B,” “C,” etc. = the IFA server site.

YYYYMMDD = received date (4 digit year, 2 digit month, 2 digit day)

hhmmss.nnnn = received time (2 digit hour, 2 digit minutes, 2 digit seconds, 4 digit nano-second)

Message

ID. This number, which exists in the transmission header, uniquely identifies a message.

Message ID element is mandatory. All request and response messages must have a globally unique Message

ID provided by the message source and is a 20-digit number with following format: (ETIN + ccyyddd + 8-

character alphanumeric). Request Message ID, to ensure the global uniqueness of a Message ID, the

following format is adopted for the request messages sent to the MeF system:

ETIN + ccyyddd + xxxxxxxx

Example:

Request Message ID: 00130201107312345678 The first five digits (00130) contain the ETIN, the next four digits (2011) contain the year, the next three digits (073) contain the Julian date and the last eight digits (12345678) contain a sequence number to uniquely identify messages sent within a day with the given ETIN. The total number of characters of the request Message ID is twenty.

Response Message ID: For response messages sent from the MeF system, the following format is adopted for the Message ID: Request Message ID + "R"

Response Message ID: 00130201107312345678R The total number of characters of the response message ID is twenty-one.

Error Message ID: For error messages sent from the MeF system, the following format is adopted for the message ID: Request Message ID + "E"

Response Message ID: 00130201107312345678E The total number of characters of the error message ID is twenty-one.

Error Message ID: This number can be found in the acknowledgement file, uniquely identifies each error in the acknowledgement file. It can be up to 6 digits in length.

Transmitter's ETIN: This number, which exists in the transmission header, uniquely identifies the electronic transmitter. It's a 5-digit number assigned by the IRS.

Return Level Identifying Numbers

Submission ID: This number, which exists in the submission header, is a globally unique 20-digit number with the following format: (EFIN + ccyyddd + 7-digit alphanumeric sequence number). There is a Business Rule validation that the Year in the Submission ID must be the current Processing Year.

Software ID: This number, which exists in the return header or as a top-level element within each schema, identifies the software used to build the return, form, or schedule XML instance. It's an 8-digit ASCII character field assigned by the IRS. The first two positions identify the Tax Year.

The Software ID in the ReturnHeader is a required field. If the return was created using just one software package, the SoftwareId in the ReturnHeader should be the only Software ID transmitted. If the return is created using more than one software package, the Software ID in the other Return Documents must indicate which software package was used for each form.

Originator's EFIN: This number, which exists in the element definition and the submission manifest, is the originator's Electronic Filing Identification Number. It's a 6-digit numeric field, where the first 2 digits represent a pre-defined IRS district office code. This identifier is assigned by the IRS.

Business EIN: This number, which exists in the element definition, is the Employer Identification Number of the business for which the return is being filed. This is a 9-digit numeric field, where the first 2 digits represent a pre-defined IRS district office code. This identifier is assigned by the IRS.

Preparer's PTIN: This number, which exists in the element definition is a Preparer's Tax Identification Number. PTIN is 9 digits, beginning with the letter 'P' followed by 8 numeric digits. The PTIN is assigned by the IRS. Tax returns may be rejected if any number that is not a PTIN is included in this field.

Preparer Firm's EIN: This number, which exists in the element definition, is the Employer Identification Number of the firm which prepared the return (if applicable). It is a 9-digit numeric field, where the first 2-digits represent a pre- defined IRS district office code. The EIN is assigned by the IRS.

STIN: This number, which exists in the Form 1040 , is the site identification number VITA and Tax Counseling for the Elderly Non-Paid Preparer IRS- Sponsored Programs. The composition of the "STIN" is "S" followed by 8 digits.

Form Level Identifying Numbers
Document ID: This number uniquely identifies a single form/schedule XML instance within the return. The attribute DocumentId exists in every top-level element in the form/schedule Schemas. It can be up to 30 positions in length, and is alphanumeric, plus can contain characters "," "." and "-." This pattern allows for a timestamp to be used within the field. This identifier is assigned by the ERO's software.

Reference Document ID: This number refers to a unique form/schedule XML instance (identified by its DocumentId attribute) within the return attribute referenceDocumentId. It is found where attachments to the tax return, form, and/or lines are made. Thus, this attribute's structure is identical to the structure of the DocumentId attribute.

13.8 Exhibit 8 - Standard Postal Service State Abbreviations and ZIP Codes

The Standard Postal Service State Abbreviations and Zip Code List can be found on **irs.gov**.

13.9 Exhibit 9 - Foreign Country Codes

The **Foreign Country Code List** can be found on **irs.gov**.

13.10 Exhibit 10 - Forms and Attachment Listing

The Forms and Attachments listings will no longer be housed on the MeF User Guides & Publications Page. Each tax type (form family) will have this information on its own **Tax Year Schemas and Business Rules.**

TABLE 13-17: FORMS AND ATTACHMENTS

Form or Schedule	Form or Schedule Title	1040-NR Min/Max	Location in Schema
Form 1042-S	Foreign Person's U.S. Source Income Subject to Withholding	0/unbounded	Form 1040-NR (Form Level)
Form 1099-R	Distributions from Pensions, Annuities, Retirement, Profit Sharing Plans, IRAs, Insurance Contracts, etc.	0/20	Form 1040-NR (Form Level)

Form or Schedule	Form or Schedule Title	1040-NR Min/Max	Location in Schema
Form 1116	Foreign Tax Credit	0/20	Form 1040-NR, Schedule 3, Line 1
Form 1310	Statement of Person Claiming Refund Due a Deceased Taxpayer	0/1	Form 1040-NR (Form Level)
Form 2106	Employee Business Expenses	0/4	Form 1040-NR, Schedule 1, Line 11
Form 2120	Multiple Support Declaration	0/1	Form 1040-NR (Form Level)
Form 2210	Underpayment of Estimated Tax by Individuals, Estates and Trusts	0/1	Form 1040-NR (Form Level)
Form 2210-F	Underpayment of Estimated Tax by Farmers and Fisherman	0/1	Form 1040-NR (Form Level)
Form 2439	Notice to Shareholder of Undistributed Long-Term capital gains	0/unbounded	Form 1040-NR, Schedule 3, Line 13a
Form 2441	Child and Dependent Care Expenses	0/1	Form 1040-NR, Schedule 3 Line 2
Form 3115	Application for Change in Accounting Method	0/unbounded	Form 1040-NR (Form Level)
Form 3800	General Business	0/1	Form 1040-NR, Schedule 3 Line 6a
Form 3903	Moving Expenses	0/2	Form 1040-NR, Schedule 1 Line 13
Form 4136	Credit for Federal Tax Paid on Fuels	0/1	Form 1040-NR, Schedule 3 Line 12
Form 4137	Social Security and Medicare Tax on Unreported Tip Income	0/1	Form 1040-NR, Schedule 2, Line 5
Form 4255	Recapture of Investment Credit	0/unbounded	Form 1040-NR, Schedule 2, Line 8
Form 461	Limitation on Business Losses	0/1	Form 1040-NR (Form level)

Form or Schedule	Form or Schedule Title	1040-NR Min/Max	Location in Schema
Form 4684	Casualties and Thefts	0/unbounded	Form 1040-NR, Sch A, Line 6
Form 4797	Sales of Business Property	0/unbounded	Form 1040-NR, Schedule 1, Line 4
Form 4835	Farm Rental Income and Expenses	0/1	Form 104NR (Form Level)
Form 4970	Tax on Accumulation Distribution of Trusts	0/1	Form 1040-NR (Form Level)
Form 4972	Tax on Lump-Sum Distributors	0/1	Form 1040-NR, Line 16
Form 5329	Additional Taxes on Qualified Plans (including IRAs) and other Tax-Favored Accounts	0/1	Form 1040-NR, Schedule 2, Line 6
Form 5405	First Time Home Buyer Credit and Repayment of the Credit	0/1	Form 1040-NR, Schedule 2, Line 7b
Form 5695	Residential Energy Credits	0/1	Form 1040-NR, Schedule 3, Line 5
Form 6198	At Risk Limitations	0/unbounded	Form 1040-NR (Form Level)
Form 6251	Alternative Minimum Tax- Individuals	0/1	Form 1040-NR, Schedule 2, Line 1
Form 6252	Installment Sale Income	0/unbounded	Form 1040-NR (Form Level)
Form 6781	Gains and Losses from section 1256 Contracts and Straddles	0/unbounded	Form 1040-NR (Form Level)
Form 8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)	0/unbounded	Form 1040-NR (Form Level)
Form 8275	Disclosure Statement	0/2	Form 1040-NR (Form Level)
Form 8275-R	Regulation Disclosure Statement	0/2	Form 1040-NR (Form Level)

Form or Schedule	Form or Schedule Title	1040-NR Min/Max	Location in Schema
Form 8283	Non-Cash Charitable Contribution	0/unbound	Form 1040-NR, Sch A, Line 3
Form 8288-A	Statement of Withholding on Dispositions by Foreign Person US Real Property Interests	0/unbounded	Form 1040-NR (Form Level)
Form 8396	Mortgage Interest Credit	0/1	Form 1040-NR, Schedule 3, Line 6g
Form 8582	Passive Activity Loss Limitations	0/1	Form 1040-NR (Form Level)
Form 8582-CR	Passive Activity Credit Limitations	0/1	Form 1040-NR (Form Level)
Form 8594	Asset Acquisition Statement Under Section 1060	0/unbounded	Form 1040-NR (Form Level)
Form 8606	Non-Deductible IRAs	0/2	Form 1040-NR (Form Level)
Form 8611	Recapture of Low-Income Housing Credit	0/unbounded	Form 1040-NR (Form Level)
Form 8615	Tax for Certain Children Who Have Investment Income of More Than $1,900	0/1	Form 1040-NR (Form Level)
Form 8697	Interest Computation Under the Look-Back Method for Completed Long - Term Contracts	0/unbounded	Form 1040-NR (Form Level)
Form 8801	Credit for Prior Year Minimum Tax-Individuals, Estates and Trusts	0/1	Form 1040-NR, Schedule 3 Line 6b
Form 8805	Foreign Partner's Information Statement of Section 1446 Withholding Tax	0/unbounded	Form 1040-NR, Schedule 3, Line 25e
Form 8814	Parent's Election to Report Child's Interest and Dividends	0/10	Form 1040-NR (Form Level)
Form 8815	Exclusion of Interest from Series EE and I U.S Savings Bonds Issued After 1989	0/1	Form 1040-NR (Form Level)

Form or Schedule	Form or Schedule Title	1040-NR Min/Max	Location in Schema
Form 8824	Like-Kind Exchanges	0/unbounded	Form 1040-NR (Form Level)
Form 8828	Recapture of Federal Mortgage Subsidy	0/1	Form 1040-NR (Form Level)
Form 8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)	0/unbounded	Form 1040-NR, Sch OI, Line 1
Form 8834	Qualified Plug-in Electric and Electric Vehicle Credit	0/1	Form 1040-NR, Schedule 3 Line 6i
Form 8839	Qualified Adoption Expenses	0/1	Form 1040-NR, Schedule 3 Line 6c
Form 8840	Closer Connection Exception Statement for Aliens	0/1	Form 104NR (Form Level)
Form 8843	Statement for Exempt Individuals and Individuals W/Medical Condition	0/1	Form 1040-NR (Form Level)
Form 8853	Archer MSAs and Long- Term Care Insurance Contracts	0/1	Form 1040-NR (Form Level)
Form 8854	Initial and Annual Expatriation Information Statement	0/1	Form 1040-NR (Form Level)
Form 8859	Carryforward of the District of Columbia First Time Homebuyer Credit	0/1	Form 1040-NR, Schedule 3 Line 6h
Form 8866	Interest Computation Under the Look-Back Method for Property Depreciation Under the income Forecast Method	0/5	Form 1040-NR (Form Level)
Form 8873	Extraterritorial Income Exclusion	0/10	Form 104NR (Form Level)
Form 8880	Credit for Qualified Retirement Savings Contributions	0/1	Form 1040-NR, Schedule 3 Line 4
Form 8883	Asset Allocation Statement Under Section 338	0/unbounded	Form 1040-NR (Form Level)
Form 8885	Health Coverage Tax Credit	0/1	Form 1040-NR, Schedule 3 Line 13c

Form or Schedule	Form or Schedule Title	1040-NR Min/Max	Location in Schema
Form 8886	Reportable Transaction Disclosure Statement	0/unbounded	Form 1040-NR (Form Level)
Form 8888	Allocation of Refund (including Savings Bond Purchases)	0/1	Form 1040-NR, Line 35a
Form 8889	Health Savings Accounts	0/1	Form 1040-NR, Schedule 2, Line 8
Form 8903	Domestic Production Activities Deduction	0/1	Form 1040-NR, Line 34
Form 8906	Distilled Spirits Credit	0/unbounded	Form 1040-NR (Form Level)
Form 8910	Alternative Motor Vehicle Credit	0/unbounded	Form 1040-NR, Schedule 3, Line 6c
Form 8912	Credit to Holders of Tax Credit	0/unbounded	Form 1040-NR, Schedule 3, Line 6k
For 8915-F	Qualified Disaster Retirement Plan Distribution and Repayments	0/3	Form 1040-NR (Form Level)
Form 8919	Uncollected Social Security and Medicare Tax on Wages	0/1	Form 1040-NR, Schedule 3, Line 6
Form 8925	Report of Employer-Owned Life Insurance Contracts	0/8	Form 1040-NR (Form Level)
Form 8936	Qualified Plug-in Electric Drive Motor Vehicle Credit	0/1	Form 1040-NR, Schedule 3,Line 9
Form 8938	Statement of Foreign Financial Assets	0/unbounded	Form 1040-NR (Form Level)
Form 8949	Sales and other Dispositions of Capital Assets	0/1	Form 1040-NR, Line 7
Form 8958	Allocation of Tax Amounts Between Certain Individuals in Community Property States	0/1	Form 1040-NR (Form Level)
Form 8959	Additional Medicare Tax	0/1	Form 1040-NR, Schedule 2, Line 8a

Form or Schedule	Form or Schedule Title	1040-NR Min/Max	Location in Schema
Form 8960	Net Investment Income Tax	0/1	Form 1040-NR Schedule 2, Line 12
Form 8962	Premium Tax Credit	0/1	Form 1040-NR, Schedule 3, Line 9
Form 8997	Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments	0/1	Form 1040-NR (Form Level)
Form 9465	Installment Agreement Request	0/1	Form 1040-NR (Form Level)
Form 970	Application to Use LIFO Inventory Method	0/unbounded	Form 1040-NR (Form Level)
Form 982	Reduction of Tax Attributes Due to Discharge of Indebtedness (And Section 1082 Basis	0/1	Form 1040-NR (Form Level)
Form T	Forest Activities Schedule	0/unbounded	Form 1040-NR (Form Level)
Form W-2	Wage and Tax Statement	0/50	Form 1040-NR (Form Level)
RRB-1042S	Railroad Retirement Benefit	0/unbounded	Form 1040-NR (Form Level)
Schedule 8812	Credits for Qualifying Children and Other Dependents	0/1	Form 1040-NR, Line 19 and Line 28
Schedule C (Form 1040)	Profit or Loss from Business	0/8	Form 1040-NR, Schedule 1, Line 3
Schedule D (1040)	Capital Gains and Losses	0/1	Form 1040-NR, Line 7
Schedule E	Supplemental Income and Loss	0/1	Form 1040-NR, Schedule 1, Line 5
Schedule F (1040)	Profit or Loss from Farming	0/unbounded	Form 1040-NR, Schedule 1, Line 6

Form or Schedule	Form or Schedule Title	1040-NR Min/Max	Location in Schema
Schedule H (1040)	Household Employment Taxes	0/2	Form 1040-NR, Schedule 2, Line 9
Schedule J (1040)	Income Averaging for Farmers and Fishermen	0/1	Form 1040-NR (Form Level)
Schedule SE (Form 1040)	Self- Employment Tax	0/1	Form 1040-NR, Schedule 2, Line 4
SSA-1042S	Social Security Benefit Statement	0/unbounded	Form 1040-NR (Form Level)

13.11 Exhibit 11 - Return Due Dates Tables

The Returns Due Dates will no longer be housed on one page. Each tax type (form family) will have this information on its own **Tax Year Schemas and Business Rules.**

13.12 Exhibit 12 - Recommended Names and Descriptions for PDFs

As explained in **Section 2.2.4** Names and Descriptions for PDFs, IRS recommends using specific names and descriptions when attaching certain PDFs to the MeF submission. This provides consistency in what the IRS users are seeing and helps to expedite processing of these returns.

The table below has the information listed by Regulatory Requirement and can be found on the **Modernized e-file (MeF) User Guides & Publications** page. Updates during the year will be included on the document posted on irs.gov. Two additional tables will be provided on irs.gov:

- Recommended Names and Descriptions for PDFs based on Forms for Business Returns
- Recommended Names and Descriptions for PDFs based on Forms for Individual Returns

TABLE 13-18: RECOMMENDED NAMES AND DESCRIPTIONS FOR PDFS BASED ON REGULATORY REQUIREMENTS - IRC § 367 - FOREIGN RESTRUCTURING TRANSACTIONS

Title of Disclosure/Agreement / Statement	Regulatory Requirement to Be Attached to Return	PDF File Name (limited to 64 characters)	Description to be used in Binary Attachment.xsd (limited to 128 characters)
§ 367 Interest	Prior §1.367(a)-8(b)(3)(iii)	Section367Interest	Section 367 Interest

Title of Disclosure/Agreement / Statement	Regulatory Requirement to Be Attached to Return	PDF File Name (limited to 64 characters)	Description to be used in Binary Attachment.xsd (limited to 128 characters)
Gain Recognition Agreement Under § 1.367(a)-8	§ 1.367(a)-8(c)(2) and (d)(1)	GainRecognitionAgreement1.367(a)-8	Gain Recognition Agreement 1.367(a)-8
Calculation of Section 367 Tax and Interest	§ 1.367(a)-8(c)(1)(v)	CalculationOfSection367TaxAnd Interest	Calculation of Sec 367 Tax and Interest
Annual Certification for Gain Recognition Agreement Under § 1.367(a)-8	§ 1.367(a)-8(g)	AnnualCertificationForGainRecognitionAgreement-1.367(a)-8	Annual Certification for Gain Recognition Agreement 1.367(a)-8
Request for Relief - Statement of Reasons for Failure to File or Comply	§ 1.367(a)-8(p)	ReliefRequestStatementForFailureToFileOrComply	Request for Relief Statement for Failure to File or Comply
Election to Reduce Stock Basis Under § 1.367(a)-8(o)(1)(iii)	§ 1.367(a)-8(o)(1)(iii)	ElectionToReduceStockBasis1.367(a)-8(o)(1)(iii)	Election to Reduce Stock Basis 1.367(a)- 8(o)(1)(iii)
Election to Reduce Stock Basis Under § 1.367(a)-8(o)(5)(iii)(B)	§ 1.367(a)-8(o)(5)(iii)(B)	ElectionToReduceStockBasis1.367(a)-8(o)(5)(iii)(B)	Election to Reduce Stock Basis 1.367(a)-8(o)(5)(iii)(B)
Section 367(a) - Reporting of Cross-Border Transfer Under Reg. § 1.367(a)-3(c)(6)	§ 1.367(a)-3(c)(6)	Sec367(a)ReportingCrossBorder Transfer-1.367(a)-3(c)(6)	367(a) - Reporting of Cross-Border Transfer 1.367(a)-3(c)(6)
Section 367(a) - Compilation of Ownership Statements under Reg. § 1.367(a)-3(c)	§ 1.367(a)-3(c)(7)	Sec367(a)CompilationOfOwnershipSt mts-1.367(a)-3(c)	367(a) - Compilation of Ownership Stmt-1.367(a)-3(c)

Title of Disclosure/Agreement / Statement	Regulatory Requirement to Be Attached to Return	PDF File Name (limited to 64 characters)	Description to be used in Binary Attachment.xsd (limited to 128 characters)
Required Statement Under § 1.367(a)-3(d) for Assets Transferred to a Domestic Corp	§ 1.367(a)-3(d)(2)(vi)(B)(1)(ii)	RequiredStmt-1.367(a)-3(d)-AssetsTransferredToDomesticCorp	Required Statement Under § 1.367(a)-3(d) for Assets Transferred to a Domestic Corp
Election to Apply Exception Under § 1.367(a)-7(c)	§ 1.367(a)-7(c)(5) or § 1.6038B-1(c)(6)	ElectiontoApplyException- 1.367(a)- 7(c)	Election to Apply Exception Under § 1.367(a)-7(c)
Notice Statement Under § 1.367(b)-1(c)	§ 1.367(b)-1(c)	NoticeStatement-1.367(b)-1(c)	1.367(b)-1(c) Notice Stmt
Required Statement under § 1.367(e)-2(b)(2)(i)	§ 1.367(e)-2(b)(2)(i)(C)	RequiredStatement-1.367(e)- 2(b)(2)(i)	1.367(e)-2(b)(2)(i)(C) Required Stmt
Master Property Description	§ 1.367(e)-2(b)(2)(i)(C)(2)	MasterPropertyDescription- 1.367(e)-2(b)(2)	1.367(e)-2(b)(2)(i)(C)(2) Master Property Description Statement
Required Statement under § 1.367(e)-2(c)(2)(i)	§ 1.367(e)-2(c)(2)(i)(C)	RequiredStatement-1.367(e)- 2(c)(2)(i)	1.367(e)-2(c)(2)(i)(C) Required Stmt
Required Statement under § 1.367(e)-2(b)(2)(iii) for Stock of 80Percent Domestic Subsidiary Corporations	§ 1.367(e)-2(b)(iii)(A)	RequiredStatement-1.367(e)- 2(b)(2)(iii)	1.367(e)-2(b)(2)(iii) Required Stmt
Statement Under § 1.367(a)- 7(c)(4) for Transfer of Assets to a Foreign Corporation in a Section361 Exchange	§ 1.367(a)-7(c)(4)(i) and § 1.6038B-1(c)(6)(iii) for U.S. Transferor	StmtUnder1.367(a)AssetsTransToForeignCorp361Exch	Statement Under § 1.367(a)-7(c)(4) for Transfer of Assets to a Foreign Corporation in a Section
Election to Apply Exception Under § 1.367(a)-7(c)	§ 1.367(a)-7(c)(5)(i) and § 1.6038B-1(c)(6)(ii) for U.S. Transferor; § 1.367(a)- 7(c)(5)(ii) for each control group member	ElectionToApplyExceptionUnder 1.367(a)-7(c)	Election to Apply Exception Under § 1.367(a)-7(c)

Title of Disclosure/Agreement / Statement	Regulatory Requirement to Be Attached to Return	PDF File Name (limited to 64 characters)	Description to be used in Binary Attachment.xsd (limited to 128 characters)
Statement to Elect to Apply Exception Under	§ 1.1248(f)- 2(a)(2) § 1.1248(f)-2(a)(3)	StatementToElectToApply Exception1.1248(f)-2(a)(2)	Statement to Elect to ApplyException Under § 1.1248(f)- 2(a)(2)
Statement to Elect to Apply Exception Under § 1.1248(f)-2(b)	§ 1.1248(f)-2(b)(1)	StatementToElectToApply Exception1.1248(f)-2(b)	Statement to Elect to Apply Exception Under § 1.1248(f)-2(b)
Statement to Elect to Apply Exception Under § 1.1248(f)-2(c)	§ 1.1248(f)-2(c)(1)	StatementToElectToApply Exception1.1248(f)-2(c)	Statement to Elect to Apply Exception Under § 1.1248(f)-2(c)

TABLE 13-19: RECOMMENDED NAMES AND DESCRIPTIONS FOR PDFS BASED ON REGULATORY REQUIREMENTS - SPECIFIC FORM ATTACHMENTS

Title of Disclosure/Agreement / Statement	Regulatory Requirement to Be Attached to Return	PDF File Name (limited to 64 characters)	Description to be used in Binary Attachment.xsd (limited to 128 characters)
Form 5471, Schedule O - Section F - Required Organizational Chart	§ 6038B	Form5471ScheduleO-OrgChart	Form 5471 Schedule O - Org Chart
Form 8858, Item 5 - Required Organizational Chart	As instructed by Form 8858 and Instructions to Form 8858	Form8858-OrgChart	Form 8858, Item 5 – Org Chart
Detailed Attachment to Form 926	§ 1.6038B-1(b); § 1.6038B-1T(c) & (d)	Form926DetailedAttachment	Form 926 Detailed Attachment

TABLE 13-20: RECOMMENDED NAMES AND DESCRIPTIONS FOR PDFS BASED ON REGULATORY REQUIREMENTS - CORPORATE NONRECOGNITION PROVISIONS

Title of Disclosure/Agreement / Statement	Regulatory Requirement to Be Attached to Return	PDF File Name (limited to 64 characters)	Description to be used in Binary Attachment.xsd (limited to 128 characters)
Statement Pursuant to Section 332 by [Insert Name and Employer Identification Number (if any) of Taxpayer], a Corporation Receiving a Liquidation Distribution		332Stmt	Sec 332 Stmt
Domestic Use Election and Agreement	§ 1.1503(d)-6(d)	1503(d)DomesticUseElection	1503(d) Domestic Use Election
Election under § 1.1503(d)- 6(b)(1) to Use a Dual Consolidated Loss of a UK Permanent Establishment under US/UK Competent Authority Agreement	§ 1.1503(d)-6(b) and the U.S.-U.K. Competent Authority DCL Agreement - Annex A	1503(d)ElectionToUseDCLUnderUSUKCompetentAuthorityAgreement	Election under § 1.1503(d)-6(b)(1) to Use a Dual Consolidated Loss of a UK Permanent Establishment
No Possibility of Foreign Use of Dual Consolidated Loss Statement	§ 1.1503(d)-6(c)(2)	NoPossibilityOfForeignUseDualConsolidatedLossStmt	1503(d) No Possibility of Foreign Use of Dual Consolidated
Stand-Alone Domestic Use Election and Agreement	§ 1.1503(d)-6(e)(2)(iii)	1503(d)StandAloneDomesticUseElection	1503(d) Stand Alone Domestic Use Election
New Domestic Use Agreement	§ 1.1503(d)-6(f)(2)(iii)(A)	1503(d)NewDomesticUseAgreement	1503(d) New Domestic Use Agreement
Original Elector Statement	§ 1.1503(d)-6(f)(2)(iii)(B)	1503(d)OriginalElectorStatement	1503(d) Original Elector Statement
Certification of Dual Consolidated Loss	§ 1.1503(d)-6(g)	1503(d)CertificationOfDualConsolidatedLoss	1503(d) Annual Certification of Dual Consolidated Loss

Title of Disclosure/Agreement / Statement	Regulatory Requirement to Be Attached to Return	PDF File Name (limited to 64 characters)	Description to be used in Binary Attachment.xsd (limited to 128 characters)
Reduction of Recapture Amount	§ 1.1503(d)-6(h)(2)(i)	1503(d)ReductionOfRecaptureAmoun t	1503(d) Reduction of Recapture Amount
Reduction of Interest Charge	§ 1.1503(d)-6(h)(2)(ii)	1503(d)ReductionOfInterestCharge	1503(d) Reduction of Interest Charge
Statement Identifying Liability	§ 1.1503(d)-6(h)(3)(iii)(A)	1503(d)StatementIdentifyingLiability	1503(d) Statement Identifying Liability
Rebuttal of Triggering Event	§ 1.15503(d)-6(e)(2)(iii)	1503(d)RebuttalOfTriggeringEvent	1503(d) Rebuttal of Triggering Event
Rebuttal Computation of DCL Recapture Amount	§ 1.1503(d)-6(h)(4)(ii)	1503(d)RebuttalComputationofDCLRecaptureAmount	1503(d) Rebuttal Computation - Exception to DCL Presumptive Rule
Termination of Ability for Foreign	Use § 1.1503(d)-6(j)(2)	1503(d)TerminationOfAbilityFor ForeignUse	1503(d) Termination of Ability for Foreign Use

TABLE 13-21: RECOMMENDED NAMES AND DESCRIPTIONS FOR PDFS BASED ON REGULATORY REQUIREMENTS - IRC § 482 - TRANSFER PRICING

Title of Disclosure/Agreement / Statement	Regulatory Requirement to Be Attached to Return	PDF File Name (limited to 64 characters)	Description to be used in Binary Attachment.xsd (limited to 128 characters)
Statement of Controlled Participant to § 1.482-7 Cost Sharing Arrangement (CSA Statement)	§ 1.482-7(k)(4)	1.482-7(k)(4)StmtControlled Participant1.482 - 7CostSharingArr	§ 1.482-7(k)(4) Statement of Controlled Participant to § 1.482-7 Cost Sharing Arrangement (CSA)

TABLE 13-22: RECOMMENDED NAMES AND DESCRIPTIONS FOR PDFS BASED ON REGULATORY REQUIREMENTS - AMERICAN RECOVERY AND REINVESTMENT TAX ACT OF 2009 ISSUES

Title of Disclosure/Agreement / Statement	Regulatory Requirement to Be Attached to Return	PDF File Name (limited to 64 characters)	Description to be used in Binary Attachment.xsd (limited to 128 characters)
Carryback Based on Section 1211	§ 1211	ARRA-RevProc2009-26.pdf	ARRA - Rev Proc 2009-26

Title of Disclosure/Agreement / Statement	Regulatory Requirement to Be Attached to Return	PDF File Name (limited to 64 characters)	Description to be used in Binary Attachment.xsd (limited to 128 characters)
Losses in Certain Investment Arrangements		RevenueProcedure2009-20.pdf	Revenue Procedure 2009-20